



**State of Minnesota
Department of Finance**

400 Centennial Building
658 Cedar Street
St. Paul, Minnesota 55155
Voice: (612) 296-5900
TTY/TDD: (612) 297-5353 or
Greater Minnesota 800-627-3529
and ask for 296-5900
Fax: (612) 296-8685

February 3, 1995

**Mr. Merle Schmidt, Acting Director
Division of Cost Allocation
Department of Health and Human Services
1200 Main Tower Building, Room 1130
Dallas, Texas 75202**

RECEIVED

FEB 20 1995

LEGISLATIVE REFERENCE LIBRARY
STATE OFFICE BUILDING
ST. PAUL, MN 55155

Dear Mr. Schmidt:

Enclosed is Minnesota's fiscal year 1996 Statewide Cost Allocation Plan. The plan is submitted for your review in accordance with the guidelines established in OMB A-87.

The 1996 budget plan expenditures are based on the Governor's 1996-97 biennial budget proposal to the state legislature. The roll-forward figures were calculated using actual 1994 expenditures at the close of the state's fiscal year.

Also included for your convenience are selected supporting workpapers detailing expenditures of our General Support agencies, as well as summary level detail of the actual schedule amounts and composition.

We would appreciate your approval of the plan as soon as possible. Please contact us if there is anything we can do to expedite the approval process.

Sincerely,


**Laura M. King
Commissioner**

STATE OF MINNESOTA

CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible State Official

I hereby certify as the responsible official of the state of Minnesota that the information contained in this consolidated Statewide Cost Allocation Plan for the year ending June 30, 1996 is correct, and was prepared in accordance with the policies and procedures contained in Federal Management Circular OMB A-87. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect, and that in no case have costs charged as direct costs to federally supported programs been included in the indirect costs reflected in this plan.



Laura M. King
Commissioner of Finance
State of Minnesota

February 3, 1995

Department Division Number ----->
Central Service Cost Allocation
Budgeted State Fiscal Year 1996

	02211	02220	02305	02307	02410	02443	02513	02514	02515
	Risk Management	Management Analysis	Building Construction	Plant Management	Computer Services	Records Center	Matl's Mgmt Central Stores	Travel Management	Minnesota Bookstore
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANEGEME	0	0	0	0	0	0	0	0	0
Commissioner	2,900	22,934	22,757	175,116	187,632	16,867	11,643	12,901	15,946
Employee Assistance Program	44	348	345	2,657	2,847	256	176	196	241
Personnel Services	2,318	18,327	18,186	139,942	149,945	13,479	9,305	10,310	12,743
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	5,262	5,731	3,894	45,056	113,730	9,736	74,535	67,940	14,930
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Plant Mgmt - Resource Recovery	821	388	607	5,432	11,557	233	1,444	696	521
Real Estate Mgt - Leasing (10 Fund)	451	451	451	1,803	901	2,704	0	451	0
Telecommunications (Allocable 10 Fd)	240	1,947	2,100	10,417	29,449	936	359	923	3,161
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	3,807	2,215	3,461	10,660	28,450	2,492	4,499	37,449	1,454
Central Mail - Allocable 10 Fd	36	211	178	98	2,041	57	164	97	4,201
Planning and Info Mgmt (old IPO)	80	119	14	1,409	1,416	0	31	1,042	62
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	691	753	511	5,916	14,932	1,279	9,786	8,919	1,961
FINANCE-BUDGET SUPPORT	442	442	1,201	1,580	5,057	316	126	442	316
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	1,756	1,914	1,299	15,038	37,960	3,250	24,878	22,676	4,983
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	388	422	287	3,320	8,379	717	5,491	5,006	1,100
FINANCE-OTHER CENTRAL PAYROLL	60	555	435	3,720	3,419	368	267	295	332
FINANCE-OTHER SINGLE AUDIT	0	0	19	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	720	5,691	5,647	43,451	46,557	4,185	2,889	3,201	3,956
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	5	38	38	293	314	28	19	21	27
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	52	57	39	447	1,129	96	740	675	148
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0
ATTY GENL-LEGAL SERVICES	0	0	0	0	0	0	0	0	0
STATE AUDITOR - SINGLE AUDIT	0	0	42	0	0	0	0	0	0
Allocation to General Support Agencies									
Total Plan Allocation	20,073	62,543	61,511	466,355	645,715	56,999	146,352	173,240	66,082
Roll Forward Adjustment	4,392	(2,112)	15,875	95,960	21,307	13,128	133,057	15,726	(4,424)
Final FY 96 Allocation	24,465	60,431	77,386	562,315	667,022	70,127	279,409	188,966	61,658

Department Division Number ----->	02518	02520	02140	02141	02142	01000	04000	07000	11008
Central Service Cost Allocation Budgeted State Fiscal Year 1996	Central Mail	Printing	Oil Overcharge	Development Disabilities	STAR	Military Affairs	Agriculture	Public Safety	Barbers
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANAGEMEN	0	0	0	0	0	0	0	0	0
Commissioner	5,465	35,610	881	5,240	3,509	0	0	0	0
Employee Assistance Program	83	540	13	80	53	4,127	5,554	21,539	22
Personnel Services	4,367	28,457	704	4,188	2,804	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	3,176	73,168	395	4,770	2,862	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Plant Mgmt - Resource Recovery	66	1,205	12	191	104	4,796	6,689	25,334	27
Real Estate Mgt - Leasing (10 Fund)	2,704	0	0	451	901	14,872	5,408	25,688	0
Telecommunications (Allocable 10 Fd)	52	1,776	51	2,667	617	58,386	45,444	236,033	84
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	138	2,492	623	2,907	1,315	6,299	75,867	134,290	138
Central Mail - Allocable 10 Fd	0	46	4	813	430	0	7,364	103,086	700
Planning and Info Mgmt (old IPO)	0	126	30	50	37	123	1,468	178,329	16
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	417	9,607	52	626	375	8,247	19,925	189,041	276
FINANCE-BUDGET SUPPORT	63	63	189	1,454	442	6,512	18,333	30,975	126
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	1,060	24,422	131	1,592	955	20,965	50,654	480,580	701
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	234	5,390	29	352	211	4,628	11,182	106,084	155
FINANCE-OTHER CENTRAL PAYROLL	240	1,083	28	84	46	5,753	6,808	28,052	19
FINANCE-OTHER SINGLE AUDIT	0	0	2	13	8	163	15	497	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	1,356	8,836	219	1,300	871	67,496	90,846	352,302	363
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	9	59	1	9	6	455	612	2,375	2
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	12,217	22,642	57,043	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	25,924	0	13,230	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	31	727	4	47	28	624	1,507	14,611	21
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0
ATTY GENL-LEGAL SERVICES	0	0	0	0	0	15,104	98,815	1,194,266	1,162
STATE AUDITOR - SINGLE AUDIT	0	0	5	27	18	350	32	1,060	0
Allocation to General Support Agencies									
Total Plan Allocation	19,461	193,607	3,373	26,861	15,592	257,041	469,165	3,194,415	3,812
Roll Forward Adjustment	15,248	(37,916)	(18,874)	9,037	13,426	1,917	(30,880)	(291,746)	109
Final FY 96 Allocation	34,709	155,691	(15,501)	35,898	29,018	258,958	438,285	2,902,669	3,921

Department Division Number —>
Central Service Cost Allocation
Budgeted State Fiscal Year 1996

	11018	11380	12000	14000	17000	18000	19000	21000	22000
	Pharmacy Board	Peace Officers (POST)	Department of Health	Animal Health Board	Human Rights Board	Office of Environmental Assistance	Board of Indian Affairs	Dept. of Economic Security	Dept. of Trade & Econ Dev
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANEGEME	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	109	120	12,240	398	751	543	77	24,596	2,609
Personnel Services	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Plant Mgmt - Resource Recovery	141	132	16,419	539	797	699	118	25,987	4,339
Real Estate Mgt - Leasing (10 Fund)	451	451	9,464	0	451	0	451	39,207	2,704
Telecommunications (Allocable 10 Fd)	696	1,056	99,019	3,179	8,584	5,263	696	240,399	54,037
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	208	1,315	108,609	2,008	1,246	3,530	761	229,678	42,779
Central Mail - Allocable 10 Fd	142	127	20,312	988	1,165	2,286	40	672	20,714
Planning and Info Mgmt (old IPO)	1,065	43	15,188	1,738	300	684	7	19,107	2,458
DEPARTMENT OF FINANCE									
FINANCE-BUDGETS	0	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	766	837	40,928	2,065	859	1,786	454	100,876	10,174
FINANCE-BUDGET SUPPORT	253	759	52,469	822	1,643	3,098	1,454	8,534	15,045
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	1,949	2,128	104,046	5,250	2,181	4,540	1,154	256,448	25,863
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	430	470	22,967	1,158	481	1,002	255	56,608	5,709
FINANCE-OTHER CENTRAL PAYROLL	118	124	14,927	786	973	631	86	30,481	3,386
FINANCE-OTHER SINGLE AUDIT	0	0	1,086	3	1	2	0	3,356	690
DEPARTMENT OF EMPLOYEE RELATIONS									
EMPLOYEE REL-PRSNL ADMN	1,788	1,962	200,204	6,505	12,277	8,869	1,262	402,308	42,669
DEPARTMENT OF MEDIATION SERVICES									
MEDIATIONS SVCS-STATE AGENCIES	12	13	1,349	44	82	60	8	2,712	288
OFFICE OF THE LEGISLATIVE AUDITOR									
LEGIS AUDITS-FINANCIAL AUDITS	2,746	7,945	22,400	4,551	15,675	0	5,403	92,626	31,210
LEGIS AUDITS-SINGLE AUDITS	0	0	29,674	0	0	0	0	97,431	14,141
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	58	63	3,095	156	65	135	34	7,782	769
OFFICE OF THE ATTORNEY GENERAL									
ATTY GENL-LEGAL SERVICES	15,627	13,362	819,744	6,099	277,508	46,184	9,643	136,982	29,685
STATE AUDITOR - SINGLE AUDIT	0	1	2,316	6	3	4	1	7,160	1,473
Allocation to General Support Agencies									
Total Plan Allocation	26,559	30,908	1,596,456	36,295	325,042	79,316	21,904	1,782,950	310,742
Roll Forward Adjustment	(4,597)	8,632	24,992	(12,308)	(9,942)	(12,789)	(3,981)	(121,178)	(47,588)
Final FY 96 Allocation	21,962	39,540	1,621,448	23,987	315,100	66,527	17,923	1,661,772	263,154

Department Division Number ---->	25000	26000	27000	29000	30000	32000	34000	36000	37000
Center For Arts Education	State University System	Community College Board	Dept of Natural Resources	State Planning Office	Pollution Control Agency	Housing Finance Agency	Education Vocational Technical	Education Central Office	
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANAGEMEN	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	684	58,343	42,373	32,228	995	9,354	1,775	1,339	4,432
Personnel Services	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Plant Mgmt - Resource Recovery	1,064	75,282	44,235	39,157	1,325	15,148	2,503	2,330	8,388
Real Estate Mgt - Leasing (10 Fund)	0	11,718	10,816	18,477	2,254	8,563	901	901	901
Telecommunications (Allocable 10 Fd)	4,679	423,593	205,155	280,031	9,479	88,716	14,049	21,036	74,577
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	14,052	275,572	146,888	169,178	8,791	56,484	10,176	12,044	67,422
Central Mail - Allocable 10 Fd	1,564	4,235	5,848	26,436	1,842	2,547	4,072	3,115	18,212
Planning and Info Mgmt (old IPO)	49	1,166	1,812	11,109	1,360	134	38,796	3,959	4,122
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	4,078	57,158	57,781	107,165	2,276	22,632	5,930	8,253	32,377
FINANCE-BUDGET SUPPORT	1,454	4,994	6,701	118,149	3,035	39,510	3,919	15,614	39,636
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	10,367	145,305	146,891	272,435	5,787	57,535	15,074	20,980	82,308
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	2,288	32,075	32,424	60,137	1,278	12,701	3,328	4,631	18,169
FINANCE-OTHER CENTRAL PAYROLL	764	56,605	31,888	83,156	1,156	14,179	2,688	1,712	5,391
FINANCE-OTHER SINGLE AUDIT	0	86	88	213	1	199	888	282	3,428
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	11,180	954,298	693,083	527,145	16,278	152,994	29,027	21,892	72,499
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	75	6,433	4,672	3,554	109	1,031	195	147	489
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	14,137	108,035	205,429	103,267	10,094	18,256	32,355	19,578	72,120
LEGIS AUDITS-SINGLE AUDITS	0	108,412	161,226	23,033	0	0	0	12,266	100,378
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	309	4,322	4,369	9,215	172	1,711	448	624	2,448
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0
ATTY GENL-LEGAL SERVICES	0	295,342	190,601	1,313,763	1,626	1,230,226	222,029	9,237	67,039
STATE AUDITOR - SINGLE AUDIT	1	184	189	459	3	427	1,896	602	7,315
Allocation to General Support Agencies									
Total Plan Allocation	66,745	2,623,158	1,992,469	3,198,307	67,861	1,732,347	390,049	160,542	681,651
Roll Forward Adjustment	11,022	(321,570)	(251)	(298,493)	12,647	(51,691)	(22,185)	(70,400)	10,031
Final FY 96 Allocation	77,767	2,301,588	1,992,218	2,899,814	80,508	1,680,656	367,864	90,142	691,682

Department Division Number —>
Central Service Cost Allocation
Budgeted State Fiscal Year 1996

	40000	42000	43000	50000	51000	52000	55000	55000A	60000
	State Historical Society	Dept. of Labor & Industry	Iron Range Resources & Rehab	Arts Board	Legislative Commissions	Public Defense Board	Human Services Central Office	Human Services Institutions	Higher Ed Coord Board
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANEGEME									
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	0	4,572	1,608	189	0	3,298	15,195	61,568	775
Personnel Services	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT									
Plant Mgmt - Resource Recovery	0	25,701	2,382	206	1,576	3,140	32,057	58,110	3,709
Real Estate Mgt - Leasing (10 Fund)	0	4,506	4,055	0	451	0	24,786	23,434	451
Telecommunications (Allocable 10 Fd)	0	41,297	18,170	2,098	7,160	12,506	349,282	127,968	7,150
BUREAU OF OPERATIONS MANAGEMENT									
Materials Management - Allocable 10 Fund	70	41,810	23,535	28,658	0	70	179,977	60,015	14,190
Central Mail - Allocable 10 Fd	0	10,006	0	0	0	0	112,797	0	3,264
Planning and Info Mgmt (old IPO)	0	1,839	59	7	318	38	1,769,574	0	904
DEPARTMENT OF FINANCE									
FINANCE-BUDGETS									
FINANCE- AGENCY CONTROLLERS	299	16,767	6,561	1,176	1,701	3,470	55,730	37,860	5,169
FINANCE-BUDGET SUPPORT	1,327	9,672	4,741	2,276	2,213	1,391	41,406	33,883	4,173
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	761	42,625	16,680	2,990	4,323	8,821	141,676	96,248	13,139
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	168	9,409	3,682	660	954	1,947	31,274	21,246	2,901
FINANCE-OTHER CENTRAL PAYROLL	0	6,510	1,726	241	0	1,925	17,115	94,339	2,816
FINANCE-OTHER SINGLE AUDIT	0	39	0	11	0	2	23,223	0	33
DEPARTMENT OF EMPLOYEE RELATIONS									
EMPLOYEE REL-PRSNL ADMN	0	74,777	26,298	3,082	0	53,947	248,537	1,007,053	12,677
DEPARTMENT OF MEDIATION SERVICES									
MEDIATIONS SVCS-STATE AGENCIES	0	504	177	21	0	363	1,676	6,789	85
OFFICE OF THE LEGISLATIVE AUDITOR									
LEGIS AUDITS-FINANCIAL AUDITS	13,170	35,710	25,870	11,924	15,217	18,828	128,605	50,089	8,861
LEGIS AUDITS-SINGLE AUDITS	0	2,785	0	0	0	0	111,733	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	23	1,351	496	89	128	263	10,367	2,862	677
OFFICE OF THE ATTORNEY GENERAL									
ATTY GENL-LEGAL SERVICES	1,684	687,990	105,090	5,984	0	0	1,263,571	0	31,254
STATE AUDITOR - SINGLE AUDIT	1	84	0	24	0	5	49,556	0	72
Allocation to General Support Agencies									
Total Plan Allocation	17,503	1,017,954	241,130	59,636	34,041	110,014	4,608,137	1,681,464	112,300
Roll Forward Adjustment	(8,787)	1,862	4,387	9,797	13,187	67,778	(634,999)	(252,112)	19,712
Final FY 96 Allocation	8,716	1,019,816	245,517	69,433	47,228	177,792	3,973,138	1,429,352	132,012

Department Division Number ----->
 Central Service Cost Allocation
 Budgeted State Fiscal Year 1996

	65000	67000	75000	77000	78000	79000	80000	81000	99036
	Judicial Banch	Department Of Revenue	Veterans Affairs	Zoo	Department Of Corrections	Department Of Transportation	Public Service	University of Minnesota	Council on Vo-Tech Ecducation
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANAGEME	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	2,081	14,858	361	2,739	32,160	61,770	1,569	0	31
Personnel Services	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Plant Mgmt - Resource Recovery	3,308	17,941	783	3,401	45,094	78,752	1,956	0	50
Real Estate Mgt - Leasing (10 Fund)	2,704	8,563	451	451	22,082	21,180	1,352	0	0
Telecommunications (Allocable 10 Fd)	75,533	142,282	2,336	11,559	132,721	476,792	10,194	0	231
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	11,491	40,702	1,592	8,030	165,094	421,699	19,313	0	831
Central Mail - Allocable 10 Fd	4,097	57,629	655	0	3,143	14,372	508	0	0
Planning and Info Mgmt (old IPO)	0	201,724	420	45	8,961	68,295	2,530	0	0
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	5,234	24,109	2,898	10,827	60,478	85,507	3,948	69	413
FINANCE-BUDGET SUPPORT	4,488	7,965	1,075	8,914	67,641	24,843	3,856	4,108	442
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	13,305	61,288	7,369	27,526	153,747	217,375	10,036	175	1,049
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	2,937	13,529	1,627	6,076	33,938	47,983	2,216	38	232
FINANCE-OTHER CENTRAL PAYROLL	2,756	22,111	433	3,429	40,597	83,198	2,063	0	56
FINANCE-OTHER SINGLE AUDIT	4	0	59	0	54	4,202	6	0	2
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	34,041	243,030	5,919	44,808	526,027	1,010,350	25,674	0	497
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	229	1,638	40	302	3,546	6,811	172	0	3
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	32,101	124,282	18,001	10,971	86,524	127,625	9,039	67,023	2,162
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	19,980	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	396	58,180	220	819	4,573	6,531	299	5	31
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0
ATTY GENL-LEGAL SERVICES	151,215	952,659	11,967	26,432	513,073	1,337,697	486,409	0	0
STATE AUDITOR - SINGLE AUDIT	10	1	126	1	116	8,966	14	0	4
Allocation to General Support Agencies									
Total Plan Allocation	345,930	1,992,491	56,332	166,330	1,899,569	4,123,928	581,154	71,418	6,034
Roll Forward Adjustment	(41,701)	(213,130)	(1,110)	(3,063)	(25,591)	(550,878)	(54,028)	80,703	(1,547)
Final FY 96 Allocation	304,229	1,779,361	55,222	163,267	1,873,978	3,573,050	527,126	152,121	4,487

Department Division Number ----->	99510	99760	99780	99910	99920		
Central Service Cost Allocation							
Budgeted State Fiscal Year 1996							
	<u>Disability</u>	<u>Council</u>	<u>Soil &</u>	<u>Minnesota</u>	<u>Minnesota</u>	<u>All Other</u>	
	<u>Council</u>	<u>On Asian</u>	<u>Water</u>	<u>Technology</u>	<u>Business</u>	<u>State</u>	
		<u>Minnesotans</u>	<u>Resources</u>	<u>Inc.</u>	<u>Finance</u>	<u>Agencies</u>	<u>Totals</u>
DEPARTMENT OF ADMINISTRATION							
BUREAU OF ADMINISTRATIVE MANAGEMEME	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	41,227	560,628
Employee Assistance Program	118	44	599	0	25	34,326	469,973
Personnel Services	0	0	0	0	0	32,944	448,019
Fiscal Services	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	54,518	479,703
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0
Plant Mgmt - Resource Recovery	135	55	673	1,511	56	72,683	652,005
Real Estate Mgt - Leasing (10 Fund)	1,803	0	4,506	0	0	30,648	316,369
Telecommunications (Allocable 10 Fd)	1,253	388	9,149	25,571	1,333	347,585	3,731,444
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	831	208	57,315	2,076	485	156,933	2,704,222
Central Mail - Allocable 10 Fd	604	235	35	0	0	60,932	502,120
Planning and Info Mgmt (old IPO)	265	14	72	0	0	34,216	2,376,730
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	495	299	2,249	3,860	208	87,495	1,146,531
FINANCE-BUDGET SUPPORT	633	759	2,592	2,339	63	60,982	676,950
FINANCE-ACCOUNTING	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	1,259	762	5,716	9,814	528	222,427	2,914,694
FINANCE-OTHER	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	278	168	1,262	2,166	117	49,093	643,387
FINANCE-OTHER CENTRAL PAYROLL	137	47	662	0	21	39,502	620,299
FINANCE-OTHER SINGLE AUDIT	0	0	4	46	0	38	38,763
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	1,931	716	9,788	0	408	561,484	7,687,170
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	13	5	66	0	3	3,779	51,806
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	5,237	5,174	7,412	14,620	0	518,182	2,194,356
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	720,213
TREASURER'S OFFICE	0	0	0	0	0	0	0
TREASURER-TREASURY	37	23	170	292	16	19,246	163,852
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0
ATTY GENL-LEGAL SERVICES	11,561	639	124,027	0	0	6,356,552	18,061,848
STATE AUDITOR - SINGLE AUDIT	0	1	10	99	0	82	82,746
Allocation to General Support Agencies						2,845,364	2,845,364
Total Plan Allocation	26,590	9,537	226,307	62,394	3,263	11,630,238	50,089,192
Roll Forward Adjustment	5,595	2,994	(3,526)	23,907	1,293	1,028,919	(1,487,160)
Final FY 96 Allocation	32,185	12,531	222,781	86,301	4,556	12,659,157	48,602,032

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1996 (Budget)

Sched No.	Dept. Div.	Name	Allocable Costs & Applicable Credits	Equip. Cost 1.2 Equipment Use Charge	Net Costs 2.2 Bureau of Admin. Mgmt.	Avg. FTE 2.3 Admin Mgmt Commissioner Office	Avg. FTE 2.4 Admin Mgmt Employee Assistance	Avg. FTE 2.5 Admin Mgmt Personnel Office	Net Costs 2.6 Admin Mgmt Fiscal Services	SWA Trans 2.6A Admin Mgmt Fiscal "A"	SWA Trans 2.6B Admin Mgmt Fiscal "B"	Net Costs 3.2 Bureau of Facilities Mgmt
99YYY		Consumer Agencies										
02000		Administration										
02160		Volunteer Services (20 Fund)				3,196	48	2,520			1,982	
02211		Risk Management (41 Fund)				2,410	36	1,900			4,361	
02220		Management Analysis				19,056	284	15,024			4,750	
02305		Building Construction				18,909	282	14,909			3,227	
02307		Plant Management (Consolidated)				145,506	2,169	114,724			37,341	
02310		Building Fund Operations (69 Fund)				280	4	220			16,152	
02409		IISAC (10 and 20 Fund)				1,345	20	1,060			741	
02410		Computer Services/Telecomm (97 Fund)				155,906	2,324	122,924			94,257	
02430		911 Emergency (17 Fund)									11,946	
02443		Records Center/Micrographics				14,015	209	11,050			8,069	
02510		Cooperative Purchasing (94 Fund)				2,250	34	1,774			918	
02511		Materials Management				60	1	47			4,226	
02512		Materials Distribution (94 Fund)				6,485	97	5,113			4,289	
02513		Central Stores (93 Fund)				9,674	144	7,628			61,773	
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)				10,720	160	8,452			56,307	
02515		Minnesota Bookstore (84 Fund)				13,250	197	10,447			12,374	
02518		Central Mail - Addressing/Inserting (98 Fund)				4,541	68	3,580			2,632	
02520		Printing - 92 Fund				29,589	441	23,329			60,640	
99XXX		OTHER (inc Non-Allowable 10 Fund)										
02140		Oil Overcharge (17 Fund)				732	11	577			327	
02141		Development Disabilities (30 Fund)				4,354	65	3,433			3,953	
02142		STAR (20, 30 Funds)				2,916	43	2,299			2,372	
02113		Public Broadcasting (10 Fund)										
02303		Gov's Residence Council (69 Fund)									504	
02444		Public Info Policy Analysis - PIPA (10 Fund)				2,457	37	1,937			504	
02508		Electronic Data Interchange (EDI)									52	
02509		Electronic Equipment Rental				20		16			432	
02525		State Building Code (10 Fund)				18,163		14,321			3,438	
01000		MILITARY AFFAIRS						3,369				
04000		AGRICULTURE						4,534				
07000		PUBLIC SAFETY						17,583				
08000		OMBUDSMAN CORRECTIONS						81				
09100		GAMING-ADMIN UNIT										
09200		GAMBLING CONTROL						363				
09300		PARI-MUTUAL RACING						31				
09400		STATE LOTTERY						2,078				
11000		EXAM BOARDS										
11008		BARBERS						18				
11010		ELECTRICITY						210				
11015		MEDICAL EXAMINERS						290				
11016		NURSING						270				
11018		PHARMACY						89				
11020		ARCHITECTS & ENGINEERING						66				
11021		DENTISTRY						77				
11050		BOXING						15				
11104		CHIROPRACTORS						43				
11118		PSYCHOLOGY						63				
11119		OPTOMETRY						10				
11133		NURSING HOME ADM						19				
11200		SOCIAL WRK & MNTL HLTH										
11210		SOCIAL WRK LIC BD						86				
11220		MARR & FAMILY THERAPY BD						15				
11310		ABSTRACTORS										
11320		ACCOUNTANCY						48				
11330		PODIATRY										
11340		VETERINARY MEDICINE						13				
11375		PRIVATE DETECTIVE BOARD						14				

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1996 (Budget)

Sched. No.	Dept Div	Name	Equip. Cost	Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	Net Costs	SWA Trans	SWA Trans	Net Costs	
			1.2	2.2	2.3	2.4	2.5	2.6	2.6A	2.6B	3.2	
			Equipment Use Charge	Bureau of Admin. Mgmt.	Admin Mgmt Commissioner Office	Admin Mgmt Employee Assistance	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Admin Mgmt Fiscal "A"	Admin Mgmt Fiscal "B"	Bureau of Facilities Mgmt	
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.				54						
99100		WORLD TRADE CTR				50						
99150		REGIONAL TRANSIT BOARD										
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK				5						
99270		AMATEUR SPORTS				82						
99300		SENTENCING GUIDELINES				63						
99420		MN/WIS BNDRY AREA										
99430		UNIFORM LAWS CMSN										
99440		MENTAL HEALTH & RETARDATION OMBUDS AN				162						
99460		HAZARDOUS SUBSTANCES BOARD				10						
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL				96						
99550		Higher Education Board				57						
99620		HIGHER ED FAC AUTH				30						
99640		ETHICAL PRACTICES BOARD				65						
99690		HEARING EXAMINER				779						
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS				42						
99750		COUNCIL ON SPANISH MINNESOTANS				43						
99760		COUNCIL ON ASIAN MINNESOTANS				36						
99780		SOIL & WATER RES				489						
99800		FINANCE-DEBT SERVICE										
99901		VETS OF FOREIGN WARS										
99902		DISABLED AMERICAN VETS										
99906		FINANCE NON-OPERATING										
99908		COMMUNICATION IMPAIRED BD				31						
99909		TRANSPORTATION REGULATION BOARD				82						
99910		MINNESOTA TECHNOLOGY INC.										
99920		MN Business Finance				20						
99998		COMPUTER TEST/TRAINING										
99999		OTHER OTHER										
Statewide Totals			50,089,192	2	0	(1)	(1)	(1)	0	(1)	(1)	0

Allocation of General Support Costs
Multiple Rate Method
Fiscal Year 1996 (Budget)

Obj	0-3 Costs	No. of Leases	Telephone Costs	Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans
3.3	3.4	4.2	5.2	5.3	5.4	6.3	7.2	8.2	8.3	
Plant Mgmt Resource Recovery	Facilities Management Leasing	Intertech Telecom- munications	Bureau of Operations Mgmt	Operations Materials Management	Operations Central Mail	Planning and Information Mgmt	Department of Finance	Finance Budgets	Finance Agency Controllers	
Dept. Div.	Name									
99YYY	Consumer Agencies									
02000	Administration									
02160	Volunteer Services (20 Fund)	78	882	622	338	747	69			309
02211	Risk Management (41 Fund)	802	441	238	3,717	35	79			681
02220	Management Analysis	379	441	1,933	2,162	206	118			742
02305	Building Construction	593	441	2,085	3,379	174	14			504
02307	Plant Management (Consolidated)	5,309	1,764	10,342	10,407	96	1,394			5,829
02310	Building Fund Operations (69 Fund)	17			68,658					2,521
02409	IISAC (10 and 20 Fund)	29		102	270	55	28			116
02410	Computer Services/Telecomm (97 Fund)	11,296	882	29,236	27,774	1,994	1,401			14,714
02430	911 Emergency (17 Fund)	940		395	4,798	1	43			1,865
02443	Records Center/Micrographics	228	2,646	929	2,433	56				1,260
02510	Cooperative Purchasing (94 Fund)	63		1,175		10				143
02511	Materials Management		441		811					660
02512	Materials Distribution (94 Fund)	146		479	68	95				669
02513	Central Stores (93 Fund)	1,411		356	4,392	160	31			9,643
02514	Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)	680	441	916	36,559	95	1,031			8,789
02515	Minnesota Bookstore (84 Fund)	509		3,138	1,419	4,105	61			1,932
02518	Central Mail - Addressing/Inserting (98 Fund)	65	2,646	52	135					411
02520	Printing - 92 Fund	1,178		1,763	2,433	45	125			9,466
99XXX	OTHER (inc Non-Allowable 10 Fund)									
02140	Oil Overcharge (17 Fund)	12		51	608	4	30			51
02141	Development Disabilities (30 Fund)	187	441	2,648	2,838	794	49			617
02142	STAR (20, 30 Funds)	102	882	613	1,284	420	37			370
02113	Public Broadcasting (10 Fund)									
02303	Gov's Residence Council (69 Fund)	3	441		203	3				79
02444	Public Info Policy Analysis - PIPA (10 Fund)	52		329		55	58			79
02508	Electronic Data Interchange (EDI)									8
02509	Electronic Equipment Rental			3						67
02525	State Building Code (10 Fund)	429		2,891	338	883	203			537
01000	MILITARY AFFAIRS	4,688	14,551	57,963	6,149		122			8,126
04000	AGRICULTURE	6,538	5,291	45,115	74,064	7,195	1,452			19,634
07000	PUBLIC SAFETY	24,763	25,134	234,325	131,098	100,721	176,409			186,276
08000	OMBUDSMAN CORRECTIONS	101		530	338	38	54			190
09100	GAMING-ADMIN UNIT									
09200	GAMBLING CONTROL	435	1,764	3,711	541	324	67			1,056
09300	PARI-MUTUAL RACING	67		1,141	541		184			385
09400	STATE LOTTERY	1,887	1,764							599
11000	EXAM BOARDS									
11008	BARBERS	26		83	135	684	16			272
11010	ELECTRICITY	1,128	882	1,994	1,622		1,258			1,749
11015	MEDICAL EXAMINERS	435		2,459	4,122	1,566	159			2,309
11016	NURSING	359	441	1,431	676	7,354	3,250			2,242
11018	PHARMACY	138	441	691	203	139	1,054			755
11020	ARCHITECTS & ENGINEERING	127		570	1,014	1,338	609			896
11021	DENTISTRY	129		1,045	1,554	469	500			859
11050	BOXING	15		106	68	137				117
11104	CHIROPRACTORS	66	441	333	608	27				605
11118	PSYCHOLOGY	73		311	541	85				494
11119	OPTOMETRY	15		202	135	33				233
11133	NURSING HOME ADM	39		321	135	453	742			302
11200	SOCIAL WRK & MNLT HLTH									
11210	SOCIAL WRK LIC BD	101		823	135	135	1,055			729
11220	MARR & FAMILY THERAPY BD	21		155	203	830	177			233
11310	ABSTRACTORS									5
11320	ACCOUNTANCY	108	441	457	811	14	1,102			813
11330	PODIATRY	7		60	203					131
11340	VETERINARY MEDICINE	24		128	203	550				198
11375	PRIVATE DETECTIVE BOARD	15		152	203					109

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1996 (Budget)

		Obj 0-3 Costs	No. of Leases	Telephone Costs	Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans
		3.3	3.4	4.2	5.2	5.3	5.4	6.3	7.2	8.2	8.3
Sched. No.	Dept. Div.	Plant Mgmt Resource Recovery	Facilities Management Leasing	Intertech Telecommunications	Bureau of Operations Mgmt	Operations Materials Management	Operations Central Mail	Planning and Information Mgmt	Department of Finance	Finance Budgets	Finance Agency Controllers
99042											
99050						2,500	267	2			266
99100		166	441	2,216		68	33				563
99150											7
99200											7
99245		15		434		203					133
99270		103		806		811					303
99300		74	441	407		743	290	8			191
99420		1									23
99430		6									11
99440		205	441	2,010		473	73	97			301
99460		26		98		203	8	565			95
99500											
99510		132	1,764	1,244		811	590	262			488
99550		158		1,742		1,689	128	21			314
99620		39		445							13
99640		95	441			1,014		1,248			366
99690		1,355	1,323	9,616		3,649	306	169			1,960
99700											3
99710		63		421		270	1,402				312
99750		59	1,323	632		1,081	481	22			279
99760		54		385		203	230	14			295
99780		658	4,409	9,083		55,953	34	71			2,216
99800											1,195
99901			441								2
99902			441								2
99906		707				6,690	54				7,647
99908		1,115		66,944		1,014	242	1,295			423
99909		165		538		68	80	22			172
99910		1,477		25,386		2,027					3,804
99920		55		1,323		473					205
99998											34
99999		5	5,732			68					250
Statewide Totals		2	7	(8)	1	0	3	0	0	0	5

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1996 (Budget)		Number of AID's	Net Costs	SWA Trans	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs
Sched. No.	Dept. Div.	8.4 Finance Budget Support	9.2 Finance Accounting Dept	9.3 Finance Accounting Services	10.2 Finance Other	10.3 Finance Financial Reporting	10.4 Finance Central Payroll	10.5 Finance Single Audit	11.2 Department of Employee Relations	11.3 DOER Personnel Administration	12.2 Department of Mediation Services
	Name										
99YYY	Consumer Agencies										
02000	Administration										
02160	Volunteer Services (20 Fund)	373		784		175	78	3		943	
02211	Risk Management (41 Fund)	435		1,724		385	59			711	
02220	Management Analysis	435		1,879		419	546			5,621	
02305	Building Construction	1,181		1,276		285	428	19		5,578	
02307	Plant Management (Consolidated)	1,554		14,767		3,296	3,658			42,920	
02310	Building Fund Operations (69 Fund)	311		6,387		1,426	25			82	
02409	IISAC (10 and 20 Fund)	62		293		65	25			397	
02410	Computer Services/Telecomm (97 Fund)	4,973		37,275		8,319	3,362			45,988	
02430	911 Emergency (17 Fund)	311		4,724		1,054	46				
02443	Records Center/Micrographics	311		3,191		712	362			4,134	
02510	Cooperative Purchasing (94 Fund)	186		363		81	65			664	
02511	Materials Management	124		1,671		373	16			18	
02512	Materials Distribution (94 Fund)	497		1,696		379	236			1,913	
02513	Central Stores (93 Fund)	124		24,429		5,452	263			2,854	
02514	Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)	435		22,267		4,970	290			3,162	
02515	Minnesota Bookstore (84 Fund)	311		4,893		1,092	326			3,908	
02518	Central Mail - Addressing/Inserting (98 Fund)	62		1,041		232	236			1,339	
02520	Printing - 92 Fund	62		23,981		5,352	1,065			8,728	
99XXX	OTHER (inc Non-Allowable 10 Fund)										
02140	Oil Overcharge (17 Fund)	186		129		29	28	2		216	
02141	Development Disabilities (30 Fund)	1,430		1,563		349	83	13		1,284	
02142	STAR (20, 30 Funds)	435		938		209	45	8		860	
02113	Public Broadcasting (10 Fund)	497									
02303	Gov's Residence Council (69 Fund)	435		199		44					
02444	Public Info Policy Analysis - PIPA (10 Fund)	62		199		44	46			725	
02508	Electronic Data Interchange (EDI)			20		5					
02509	Electronic Equipment Rental	62		171		38	6			6	
02525	State Building Code (10 Fund)	186		1,360		303	333			5,358	
01000	MILITARY AFFAIRS	6,403		20,587		4,595	5,657	163		66,672	
04000	AGRICULTURE	18,027		49,740		11,102	6,694	15		89,736	
07000	PUBLIC SAFETY	30,459		471,904		105,327	27,583	493		347,999	
08000	OMBUDSMAN CORRECTIONS	124		481		107	111			1,610	
09100	GAMING-ADMIN UNIT										
09200	GAMBLING CONTROL	186		2,676		597	514			7,182	
09300	PARI-MUTUAL RACING	1,243		976		218	44			605	
09400	STATE LOTTERY	62		1,518		339	2,763			41,121	
11000	EXAM BOARDS										
11008	BARBERS	124		688		154	19			359	
11010	ELECTRICITY	311		4,431		989	287			4,148	
11015	MEDICAL EXAMINERS	311		5,849		1,305	414			5,743	
11016	NURSING	311		5,681		1,268	385			5,350	
11018	PHARMACY	249		1,914		427	116			1,766	
11020	ARCHITECTS & ENGINEERING	124		2,271		507	106			1,304	
11021	DENTISTRY	186		2,175		485	96			1,526	
11050	BOXING	124		296		66	22			295	
11104	CHIROPRACTORS	249		1,532		342	59			852	
11118	PSYCHOLOGY	186		1,251		279	86			1,255	
11119	OPTOMETRY	186		591		132	14			206	
11133	NURSING HOME ADM	186		766		171	28			373	
11200	SOCIAL WRK & MNTL HLTH										
11210	SOCIAL WRK LIC BD	186		1,847		412	133			1,699	
11220	MARR & FAMILY THERAPY BD	186		590		132	23			299	
11310	ABSTRACTORS	124		12		3					
11320	ACCOUNTANCY	124		2,059		460	47			951	
11330	PODIATRY	186		332		74					
11340	VETERINARY MEDICINE	186		501		112	24			247	
11375	PRIVATE DETECTIVE BOARD	124		276		62	22			279	

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1996 (Budget)		Number of AID's	Net Costs	SWA Trans	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg FTE	Net Costs
Sched. No.	Dept. Div.	8.4 Finance Budget Support	9.2 Finance Accounting Dept	9.3 Finance Accounting Services	10.2 Finance Other	10.3 Finance Financial Reporting	10.4 Finance Central Payroll	10.5 Finance Single Audit	11.2 Department of Employee Relations	11.3 DOER Personnel Administration	12.2 Department of Mediation Services
Name											
11380	PEACE OFFICERS	746		2,090		467	122			1,938	
12000	HEALTH	51,594		102,168		22,803	14,677	1,078		197,759	
13000	COMMERCE	2,238		28,282		6,312	3,478			49,562	
14000	ANIMAL HEALTH BD	808		5,155		1,150	773	3		6,426	
17000	HUMAN RIGHTS	1,616		2,142		478	957	1		12,127	
18000	OFFICE OF ENVIRONMENTAL ASSISTANCE	3,046		4,458		995	620	2		8,761	
19000	INDIAN AFFAIRS	1,430		1,133		253	85			1,247	
21000	ECONOMIC SECURITY	8,392		251,818		56,204	29,971	3,332		397,394	
22000	TRADE & ECON DEV	14,794		25,396		5,668	3,329	685		42,148	
25000	CENTER FOR ARTS ED.	1,430		10,180		2,272	751			11,043	
26000	STATE UNIV SYSTEM	4,911		142,682		31,846	55,658	86		942,641	
27000	COMMUNITY COLLEGE BD	6,589		144,239		32,193	31,355	88		684,617	
28000	SENATE	249		1,321		295					
29000	NATURAL RESOURCES	116,180		267,517		59,708	81,765	213		520,706	
30000	PLANNING	2,984		5,683		1,269	1,137	1		16,079	
31000	HOUSE OF REPRESENTATIVES	559		1,226		274					
32000	POLLUTION CONTROL	38,851		56,496		12,610	13,942	199		151,125	
33000	TRIAL COURTS	5,346		26,063		5,817	6,434			129,899	
34000	HOUSING FINANCE	3,854		14,802		3,304	2,643	882		28,672	
36000	EDUCATION-VO-TECH	15,354		20,601		4,598	1,683	280		21,625	
37000	EDUCATION-CENTRAL OFFICE	38,975		80,822		18,039	5,301	3,404		71,613	
37001	EDUCATION-FARIBAULT SCHOOLS	4,786		6,060		1,353	2,839			33,566	
38000	INVESTMENT BOARD	2,735		1,290		288	337			4,741	
39000	GOVERNORS OFFICE	932		4,458		995	624			10,256	
40000	HISTORICAL SOCIETY	1,305		747		167					
41000	WRKRS COMP CT OF APPEALS	124		417		93	282			4,132	
42000	LABOR & INDUSTRY	9,511		41,855		9,342	6,401	39		73,864	
43000	IRON RANGE RESOURCES	4,662		16,379		3,656	1,697			25,977	
48000	LABOR INTERPRETIVE CENTER										
50000	ARTS BOARD	2,238		2,936		655	237	11		3,044	
51000	LEGISLATIVE COMMISSIONS	2,176		4,245		947					
52000	PUBLIC DEFENSE BOARD	1,368		8,662		1,933	1,893	2		53,288	
53000	SECRETARY OF STATE	1,554		5,464		1,219	902			11,797	
55000	HUMAN SERVICES-CENTRAL OFFICE	40,716		139,118		31,051	16,829	23,059		243,501	
55000A	HUMAN SERVICES-INSTITUTIONS	33,318		94,510		21,094	92,761			994,752	
58000	COURT OF APPEALS	186		863		193	977			16,550	
60000	HIGHER ED COORD BD	4,103		12,902		2,880	2,769	33		12,522	
61000	STATE AUDITOR	746		5,197		1,160	1,747			23,599	
62000	STATE RETIREMENT	746		3,897		870	571			7,459	
63000	PUBLIC EMPLOYEE RETIREMENT ASSN	870		6,379		1,424	1,036			13,506	
65000	JUDICIAL	4,413		13,065		2,916	2,710	4		33,625	
66000	MN MUNICIPAL BOARD	249		745		166	56			786	
67000	REVENUE	7,832		60,182		13,432	21,741			240,061	
68000	TAX COURT	124		409		91	79			1,227	
69000	TEACHERS RETIREMENT	124		2,758		616	816			10,216	
75000	VETERANS AFFAIRS	1,057		7,236		1,615	426	59		5,847	
75000A	VETERANS HOME BD	8,454		28,753		6,417	9,632			112,575	
77000	ZOO	8,765		27,029		6,033	3,372			44,261	
78000	CORRECTIONS	66,513		150,971		33,696	39,918	54		519,602	
79000	TRANSPORTATION	24,429		213,451		47,641	81,806	4,172		998,009	
80000	PUBLIC SERVICE	3,792		9,855		2,200	2,028	6		25,360	
81000	U OF M	4,040		172		38					
82000	PUBLIC UTIL COMM	684		3,154		704	618			8,802	
99000	MISC OTHER BOARDS										
99010	ACADEMY OF SCIENCE	62		12		3					
99025	MILITARY ORDER PURPLE HEART	62		4		1					
99030	MN Safety Council	62		5		1					
99036	COUNCIL ON VO-TECH ED.	435		1,030		230	55	2		491	
99041	HORTICULTURE	62		5		1					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1996 (Budget)

		Number of AID's	Net Costs	SWA Trans	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs
Sched. No.	Dept. Div.	8.4 Finance Budget Support	9.2 Finance Accounting Dept	9.3 Finance Accounting Services	10.2 Finance Other	10.3 Finance Financial Reporting	10.4 Finance Central Payroll	10.5 Finance Single Audit	11.2 Department of Employee Relations	11.3 DOER Personnel Administration	12.2 Department of Mediation Services
99042	PUBLIC EMPLOYEE REL BD										
99050	CAPITOL AREA ARCH.	497		673		150	102			1,076	
99100	WORLD TRADE CTR	684		1,425		318	76			996	
99150	REGIONAL TRANSIT BOARD	249		17		4					
99200	HUMANITIES COMMISSION	124		19		4					
99245	VOYAGEURS PARK	62		337		75	7			108	
99270	AMATEUR SPORTS	249		769		172	94			1,620	
99300	SENTENCING GUIDELINES	373		484		108	77			1,239	
99420	MN/WIS BNDRY AREA	62		58		13					
99430	UNIFORM LAWS CMSN	62		28		6					
99440	MENTAL HEALTH & RETARDATION OMBUDS	124		763		170	229			3,207	
99460	HAZARDOUS SUBSTANCES BOARD	62		242		54	26			202	
99500	HEALTH CARE COMMISSION										
99510	DISABILITY COUNCIL	622		1,236		276	135			1,907	
99550	Higher Education Board	186		796		178	66			1,123	
99620	HIGHER ED FAC AUTH	62		33		7	45			589	
99640	ETHICAL PRACTICES BOARD	1,057		927		207	86			1,292	
99690	HEARING EXAMINER	559		4,965		1,108	1,083			15,425	
99700	SCIENCE MUSEUM	124		7		2					
99710	COUNCIL ON BLACK MINNESOTANS	995		790		176	41			825	
99750	COUNCIL ON SPANISH MINNESOTANS	870		706		158	44			858	
99760	COUNCIL ON ASIAN MINNESOTANS	746		748		167	46			707	
99780	SOIL & WATER RES	2,549		5,613		1,253	651	4		9,668	
99800	FINANCE-DEBT SERVICE	7,584		3,027		676		2			
99901	VETS OF FOREIGN WARS	62		5		1					
99902	DISABLED AMERICAN VETS	62		5		1					
99906	FINANCE NON-OPERATING	2,984		19,373		4,324	5	33			
99908	COMMUNICATION IMPAIRED BD	186		1,071		239	31			623	
99909	TRANSPORTATION REGULATION BOARD	186		435		97	115			1,616	
99910	MINNESOTA TECHNOLOGY INC.	2,300		9,637		2,151		46			
99920	MN Business Finance	62		518		116	21			403	
99998	COMPUTER TEST/TRAINING	497		85		19					
99999	OTHER OTHER	3,046		633		141	234				
Statewide Totals		(11)	0	(1)	0	(1)	(2)	(6)	0	1	0

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1996 (Budget)			Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed \$ Rec'd	Net Costs
Sched. No.	Dept. Div.	Name	Mediation State Agencies	Office of the Legislative Auditor	OLA Financial Audits	OLA Single Audits	State Treasurer's Office	Treasurer Treasury Allocable	Office of the Attorney General	OAG Legal Services	State Auditor Single Audts	Bureau of Admin. Mgmt.
First Stepdown												
1.2		Equipment Use Charge										
DEPARTMENT OF ADMINISTRATION												
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
2.3	02110	Commissioner										
2.4	02111	Employee Assistance Program										
2.5	02120	Personnel Services										
2.6	02130	Fiscal Services										
2.6A	02130A	Fiscal A 45% (Gen'l Fund)										
2.6B	02130B	Fiscal B 55% (ISF)										
2.7	02111	Admin Mgmt - Non allocable										
3.2	02300	BUREAU OF FACILITIES MANAGEMENT										
3.3	02307	Plant Mgmt - Resource Recovery										
3.4	02320	Real Estate Mgt - Leasing (10 Fund)										
3.5	02320A	Real Estate Mgmt - Non Allocable										
4.2	02430	Telecommunications (Allocable 10 Fd)										
5.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
5.3	02511	Materials Management - Allocable 10 Fund										
5.4	02519	Central Mail - Allocable 10 Fd										
6.3	02411	Planning and Info Mgmt (old IPO)										
7.2	10000	DEPARTMENT OF FINANCE										
8.2	10000C	FINANCE-BUDGETS										
8.3	10000E	FINANCE- AGENCY CONTROLLERS										
8.4	10000F	FINANCE-BUDGET SUPPORT										
8.5	10000G	FINANCE-BUDGET GENL GOVT										
9.2	10000H	FINANCE-ACCOUNTING										
9.3	10000I	FINANCE-ACCOUNTING										
9.4	10000J	FINANCE-ACCOUNTING - SSP										
9.5	10000K	FINANCE-ACCOUNTING GENL GOVT										
10.2	10000L	FINANCE-OTHER										
10.3	10000M	FINANCE-OTHER FINANCIAL RPTG										
10.4	10000N	FINANCE-OTHER CENTRAL PAYROLL										
10.5	10000O	FINANCE-OTHER SINGLE AUDIT										
10.6	10000P	FINANCE-OTHER GENL GOVT										
11.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS										
11.3	24000A	EMPLOYEE REL-PRSNL ADMN										
11.4	24000B	EMPLOYEE REL-ALL OTHER										
12.2	45000	DEPARTMENT OF MEDIATION SERVICES										
12.3	45000	MEDIATIONS SVCS-STATE AGENCIES	(52,857)									
12.4	45001	MEDIATION SVCS-OTHER										
13.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	92	(1,086,525)								
13.3	49001	LEGIS AUDITS-FINANCIAL AUDITS		845,241	(2,591,241)							
13.5	49003	LEGIS AUDITS-SINGLE AUDITS		233,148		(714,148)						
13.6	49004	LEGIS AUDITS-GENERAL GOVT		8,136								
14.2	64000	TREASURER'S OFFICE	17		32,554		(72,441)					
14.3	64000A	TREASURER-TREASURY					5,004	(167,004)				
14.4	64000B	TREASURER-OTHER					67,437					
15.2	06000	OFFICE OF THE ATTORNEY GENERAL	489		12,765			553	(7,183,693)			
15.3	06000A	ATTY GENL-LEGAL SERVICES							6,670,186	(18,964,186)		
15.4	06000B	ATTY GENL-OTHER							513,507			
16.2	61000	STATE AUDITOR - SINGLE AUDIT			4,767						(82,767)	

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1996 (Budget)		Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed \$ Rec'd	Net Costs
Sched. No.	Dept. Div. Name	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.5 OLA Single Audits	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 Office of the Attorney General	15.3 OAG Legal Services	16.2 State Auditor Single Audts	17.2 Bureau of Admin. Mgmt.
99YYY	Consumer Agencies										
02000	Administration										
02160	Volunteer Services (20 Fund)	6					24			6	
02211	Risk Management (41 Fund)	5					52				
02220	Management Analysis	38					57				
02305	Building Construction	38					39			42	
02307	Plant Management (Consolidated)	292					446				
02310	Building Fund Operations (69 Fund)	1					193				
02409	IISAC (10 and 20 Fund)	3					9				
02410	Computer Services/Telecomm (97 Fund)	313					1,126				
02430	911 Emergency (17 Fund)						143				
02443	Records Center/Micrographics	28					96				
02510	Cooperative Purchasing (94 Fund)	5					11				
02511	Materials Management						50				
02512	Materials Distribution (94 Fund)	13					51				
02513	Central Stores (93 Fund)	19					738				
02514	Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)	21					673				
02515	Minnesota Bookstore (84 Fund)	27					148				
02518	Central Mail - Addressing/Inserting (98 Fund)	9					31				
02520	Printing - 92 Fund	59					725				
99XXX	OTHER (inc Non-Allowable 10 Fund)										
02140	Oil Overcharge (17 Fund)	1					4			5	
02141	Development Disabilities (30 Fund)	9					47			27	
02142	STAR (20, 30 Funds)	6					28			18	
02113	Public Broadcasting (10 Fund)										
02303	Gov's Residence Council (69 Fund)						6				
02444	Public Info Policy Analysis - PIPA (10 Fund)	5					6				
02508	Electronic Data Interchange (EDI)						1				
02509	Electronic Equipment Rental						5				
02525	State Building Code (10 Fund)	36					41				
01000	MILITARY AFFAIRS	453		11,717	25,032		622		7,229	350	
04000	AGRICULTURE	610		21,715			1,503		47,292	32	
07000	PUBLIC SAFETY	2,366		54,707	12,775		14,574		571,565	1,060	
08000	OMBUDSMAN CORRECTIONS	11		1,536			15		639		
09100	GAMING-ADMIN UNIT			268							
09200	GAMBLING CONTROL	49		5,548			81		74,872		
09300	PARI-MUTUAL RACING	4		4,779			29		3,114		
09400	STATE LOTTERY	280		26,884			46		5,060		
11000	EXAM BOARDS										
11008	BARBERS	2					21		556		
11010	ELECTRICITY	28		4,840			134		8,285		
11015	MEDICAL EXAMINERS	39		6,681			177		517,461		
11016	NURSING	36		2,902			172		177,186		
11018	PHARMACY	12		2,634			58		7,479		
11020	ARCHITECTS & ENGINEERING	9		1,890			69		18,711		
11021	DENTISTRY	10		1,670			66		205,934		
11050	BOXING	2					9		1,168		
11104	CHIROPRACTORS	6		1,597			46		63,612		
11118	PSYCHOLOGY	9		1,524			38		118,272		
11119	OPTOMETRY	1		2,207			18		4,671		
11133	NURSING HOME ADM	3		1,817			23		5,227		
11200	SOCIAL WRK & MNLT HLTH			5,072							
11210	SOCIAL WRK LIC BD	12					56		86,966		
11220	MARR & FAMILY THERAPY BD	2					18		5,394		
11310	ABSTRACTORS										
11320	ACCOUNTANCY	6		2,865			62		26,162		
11330	PODIATRY			1,036			10		4,726		
11340	VETERINARY MEDICINE	2		1,890			15		20,463		
11375	PRIVATE DETECTIVE BOARD	2					8		4,004		

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1996 (Budget)

Sched. No.	Dept. Div.	Name	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed \$ Rec'd	Net Costs
			12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.5 OLA Single Audits	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 Office of the Attorney General	15.3 OAG Legal Services	16.2 State Auditor Single Audts	17.2 Bureau of Admin. Mgmt
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.	7		5,913			20		973		
99100		WORLD TRADE CTR.	7		17,142			43		4,365		
99150		REGIONAL TRANSIT BOARD										
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK	1		683			10				
99270		AMATEUR SPORTS	11		3,999			23		28		
99300		SENTENCING GUIDELINES	8		2,219			15				
99420		MN/WIS BNDRY AREA						2				
99430		UNIFORM LAWS CMSN						1				
99440		MENTAL HEALTH & RETARDATION OMBUDS	22		2,109			23				
99460		HAZARDOUS SUBSTANCES BOARD	1		1,878			7		21,936		
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL	13		5,023			37		5,533		
99550		Higher Education Board	8		3,889			24		41,759		
99620		HIGHER ED FAC AUTH	4					1				
99640		ETHICAL PRACTICES BOARD	9		4,914			28				
99690		HEARING EXAMINER	105		3,511			150		29,387		
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS	6		4,670			24		528		
99750		COUNCIL ON SPANISH MINNESOTANS	6		11,339			21		2,975		
99760		COUNCIL ON ASIAN MINNESOTANS	5		4,962			23		306		1
99780		SOIL & WATER RES	66		7,108			170		59,358		10
99800		FINANCE-DEBT SERVICE						91				4
99901		VETS OF FOREIGN WARS			5,023							
99902		DISABLED AMERICAN VETS										
99906		FINANCE NON-OPERATING						585				72
99908		COMMUNICATION IMPAIRED BD	4		1,207			32				
99909		TRANSPORTATION REGULATION BOARD	11		4,280			13		49,294		
99910		MINNESOTA TECHNOLOGY INC.			14,021			291				99
99920		MN Business Finance	3					16				
99998		COMPUTER TEST/TRAINING						3				
99999		OTHER OTHER						19		1,132,649		
Statewide Totals			(1)	0	(2)	0	0	0	0	(3)	3	0

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1996 (Budget)		Avg. FTE	Avg. FTE	Avg. FTE	Net Costs	SWA Trans	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases	Telephone Costs
Sched No.	Dept Div	17.3 Admin Mgmt Commissioner Office	17.4 Admin Mgmt Employee Assistance	17.5 Admin Mgmt Personnel Office	17.6 Admin Mgmt Fiscal Services	17.6A Admin Mgmt Fiscal "A"	17.6B Admin Mgmt Fiscal "B"	18.2 Bureau of Facilities Mgmt	18.3 Plant Mgmt Resource Recovery	18.4 Facilities Management Leasing	19.2 Intertech Telecom- munications
First Stepdown											
1.2		Equipment Use Charge									
02000		DEPARTMENT OF ADMINISTRATION									
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.3	02110	Commissioner									
2.4	02111	Employee Assistance Program									
2.5	02120	Personnel Services									
2.6	02130	Fiscal Services									
2.6A	02130A	Fiscal A 45% (Gen'l Fund)									
2.6B	02130B	Fiscal B 55% (ISF)									
2.7	02111	Admin Mgmt - Non allocable									
3.2	02300	BUREAU OF FACILITIES MANAGEMENT									
3.3	02307	Plant Mgmt - Resource Recovery									
3.4	02320	Real Estate Mgt - Leasing (10 Fund)									
3.5	02320A	Real Estate Mgmt - Non Allocable									
4.2	02430	Telecommunications (Allocable 10 Fd)									
5.2	02500	BUREAU OF OPERATIONS MANAGEMENT									
5.3	02511	Materials Management - Allocable 10 Fund									
5.4	02519	Central Mail - Allocable 10 Fd									
6.3	02411	Planning and Info Mgmt (old IPO)									
7.2	10000	DEPARTMENT OF FINANCE									
8.2	10000C	FINANCE-BUDGETS									
8.3	10000E	FINANCE- AGENCY CONTROLLERS									
8.4	10000F	FINANCE-BUDGET SUPPORT									
8.5	10000G	FINANCE-BUDGET GENL GOVT									
9.2	10000H	FINANCE-ACCOUNTING									
9.3	10000I	FINANCE-ACCOUNTING									
9.4	10000J	FINANCE-ACCOUNTING - SSP									
9.5	10000K	FINANCE-ACCOUNTING GENL GOVT									
10.2	10000L	FINANCE-OTHER									
10.3	10000M	FINANCE-OTHER FINANCIAL RPTG									
10.4	10000N	FINANCE-OTHER CENTRAL PAYROLL									
10.5	10000O	FINANCE-OTHER SINGLE AUDIT									
10.6	10000P	FINANCE-OTHER GENL GOVT									
11.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS									
11.3	24000A	EMPLOYEE REL-PRSNL ADMN									
11.4	24000B	EMPLOYEE REL-ALL OTHER									
12.2	45000	DEPARTMENT OF MEDIATION SERVICES									
12.3	45000	MEDIATIONS SVCS-STATE AGENCIES									
12.4	45001	MEDIATION SVCS-OTHER									
13.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR									
13.3	49001	LEGIS AUDITS-FINANCIAL AUDITS									
13.5	49003	LEGIS AUDITS-SINGLE AUDITS									
13.6	49004	LEGIS AUDITS-GENERAL GOVT									
14.2	64000	TREASURER'S OFFICE									
14.3	64000A	TREASURER-TREASURY									
14.4	64000B	TREASURER-OTHER									
15.2	06000	OFFICE OF THE ATTORNEY GENERAL									
15.3	06000A	ATTY GENL-LEGAL SERVICES									
15.4	06000B	ATTY GENL-OTHER									
16.2	61000	STATE AUDITOR - SINGLE AUDIT									

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1996 (Budget)		Avg. FTE	Avg. FTE	Avg. FTE	Net Costs	SWA Trans	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases	Telephone Costs
Sched. No.	Dept. Div.	17.3 Admin Mgmt Commissioner Office	17.4 Admin Mgmt Employee Assistance	17.5 Admin Mgmt Personnel Office	17.6 Admin Mgmt Fiscal Services	17.6A Admin Mgmt Fiscal "A"	17.6B Admin Mgmt Fiscal "B"	18.2 Bureau of Facilities Mgmt	18.3 Plant Mgmt Resource Recovery	18.4 Facilities Management Leasing	19.2 Intertech Telecom- munications
Name											
Second Stepdown											
DEPARTMENT OF ADMINISTRATION											
17.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN									
17.3	02110	Commissioner (108,160)									
17.4	02111	Employee Assistance Program (88,301)									
17.5	02120	Personnel Services (92,118)									
17.6	02130	Fiscal Services (149,338)									
17.6A	02130A	Fiscal A 45% (Gen'l Fund) (67,202)									
17.6B	02130B	Fiscal B 55% (ISF) (82,136)									
17.7	02111	Admin Mgmt - Non allocable									
18.2	02300	BUREAU OF PROPERTY MANAGEMENT 1,698 28 1,446 5,642 (27,058)									
18.3	02307	Plant Mgmt - Resource Recovery 16,296 (16,296)									
18.4	02320	Real Estate Mgt - Leasing (10 Fund) 7,090 (7,090)									
18.5	02320A	Real Estate Mgmt - Non Allocable 3,672									
19.2	02430	Telecommunications (Allocable 10 Fd) 1,660 27 1,414 11,783 6 (27,653)									
20.2	02500	BUREAU OF OPERATIONS MANAGEMENT 10,007 165 8,523 49,777 23 49 44									
20.3	02511	Materials Management - Allocable 10 Fund									
20.4	02519	Central Mail - Allocable 10 Fd									
21.3	02411	Planning and Info Mgmt (old IPO)									
22.2	10000	DEPARTMENT OF FINANCE 327 93 19 150									
23.2	10000C	FINANCE-BUDGETS									
23.3	10000E	FINANCE- AGENCY CONTROLLERS									
23.4	10000F	FINANCE-BUDGET SUPPORT									
23.5	10000G	FINANCE-BUDGET GENL GOVT									
24.2	10000H	FINANCE-ACCOUNTING									
24.3	10000I	FINANCE-ACCOUNTING									
24.4	10000J	FINANCE-ACCOUNTING - SSP									
24.5	10000K	FINANCE-ACCOUNTING GENL GOVT									
25.2	10000L	FINANCE-OTHER									
25.3	10000M	FINANCE-OTHER FINANCIAL RPTG									
25.4	10000N	FINANCE-OTHER CENTRAL PAYROLL									
25.5	10000O	FINANCE-OTHER SINGLE AUDIT									
25.6	10000P	FINANCE-OTHER GENL GOVT									
26.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS 394 1,300 10 103									
26.3	24000A	EMPLOYEE REL-PRSNL ADMN									
26.4	24000B	EMPLOYEE REL-ALL OTHER									
27.2	45000	DEPARTMENT OF MEDIATION SERVICES 49 8 10 19									
27.3	45000	MEDIATIONS SVCS-STATE AGENCIES									
27.4	45001	MEDIATION SVCS-OTHER									
28.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR 154 20 10 24									
28.3	49001	LEGIS AUDITS-FINANCIAL AUDITS									
28.5	49003	LEGIS AUDITS-SINGLE AUDITS									
28.6	49004	LEGIS AUDITS-GENERAL GOVT									
29.2	64000	TREASURER'S OFFICE 29 11 10 16									
29.3	64000A	TREASURER-TREASURY									
29.4	64000B	TREASURER-OTHER									
30.2	06000	OFFICE OF THE ATTORNEY GENERAL 818 127 165 287									
30.3	06000A	ATTY GENL-LEGAL SERVICES									
30.4	06000B	ATTY GENL-OTHER									
31.2	61000	STATE AUDITOR - SINGLE AUDIT									

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1996 (Budget)

Sched. No.	Dept. Div.	Name	Avg. FTE	Avg. FTE	Avg. FTE	Net Costs	SWA Trans	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases	Telephone Costs
			17.3	17.4	17.5	17.6	17.6A	17.6B	18.2	18.3	18.4	19.2
			Admin Mgmt Commissioner Office	Admin Mgmt Employee Assistance	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Admin Mgmt Fiscal "A"	Admin Mgmt Fiscal "B"	Bureau of Facilities Mgmt	Plant Mgmt Resource Recovery	Facilities Management Leasing	Intertech Telecom- munications
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.		12						1	10	16
99100		WORLD TRADE CTR.		11						4		
99150		REGIONAL TRANSIT BOARD										
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK		1								3
99270		AMATEUR SPORTS		18						2		6
99300		SENTENCING GUIDELINES		14						2	10	3
99420		MN/WIS BNDRY AREA										
99430		UNIFORM LAWS CMSN										
99440		MENTAL HEALTH & RETARDATION OMBUDS		36						5	10	15
99460		HAZARDOUS SUBSTANCES BOARD		2						1		1
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL		22						3	39	9
99550		Higher Education Board		13						4		13
99620		HIGHER ED FAC AUTH		7						1		3
99640		ETHICAL PRACTICES BOARD		15						2	10	
99690		HEARING EXAMINER		175						31	29	70
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS		9						1		3
99750		COUNCIL ON SPANISH MINNESOTANS		10						1	29	5
99760		COUNCIL ON ASIAN MINNESOTANS		8						1		3
99780		SOIL & WATER RES		110						15	97	66
99800		FINANCE-DEBT SERVICE										
99901		VETS OF FOREIGN WARS									10	
99902		DISABLED AMERICAN VETS									10	
99906		FINANCE NON-OPERATING								16		
99908		COMMUNICATION IMPAIRED BD		7						26		488
99909		TRANSPORTATION REGULATION BOARD		18						4		4
99910		MINNESOTA TECHNOLOGY INC.								34		185
99920		MN Business Finance		5						1		10
99998		COMPUTER TEST/TRAINING										
99999		OTHER OTHER									126	
Statewide Totals			(1)	2	0	0	0	0	0	1	4	2

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1996 (Budget)

Sched. No.	Dept. Div.	Name	Net Costs 20.2 Bureau of Operations Mgmt	A44 Trans 20.3 Operations Materials Management	Postage Costs 20.4 Operations Central Mail	Computer Svcs 21.3 Planning and Information Mgmt	Net Costs 22.2 Department of Finance	Net Costs 23.2 Finance Budgets	SWA Trans 23.3 Finance Agency Controllers	Number of AID's 23.4 Finance Budget Support	Net Costs 24.2 Finance Accounting Dept	SWA Trans 24.3 Finance Accounting Services
99YYY		Consumer Agencies										
02000		Administration										
02160		Volunteer Services (20 Fund)		8	18	1			5	6		14
02211		Risk Management (41 Fund)		90	1	1			10	7		32
02220		Management Analysis		53	5	1			11	7		35
02305		Building Construction		82	4				7	20		23
02307		Plant Management (Consolidated)		253	2	15			87	26		271
02310		Building Fund Operations (69 Fund)		1,672					37	5		117
02409		IISAC (10 and 20 Fund)		7	1				2	1		5
02410		Computer Services/Telecomm (97 Fund)		676	47	15			218	84		685
02430		911 Emergency (17 Fund)		117		0			28	5		87
02443		Records Center/Micrographics		59	1				19	5		59
02510		Cooperative Purchasing (94 Fund)							2	3		7
02511		Materials Management		20					10	2		31
02512		Materials Distribution (94 Fund)		2	2				10	8		31
02513		Central Stores (93 Fund)		107	4	0			143	2		449
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)		890	2	11			130	7		409
02515		Minnesota Bookstore (84 Fund)		35	96	1			29	5		90
02518		Central Mail - Addressing/Inserting (98 Fund)		3					6	1		19
02520		Printing - 92 Fund		59	1	1			141	1		441
99XXX		OTHER (inc Non-Allowable 10 Fund)										
02140		Oil Overcharge (17 Fund)		15		0			1	3		2
02141		Development Disabilities (30 Fund)		69	19	1			9	24		29
02142		STAR (20, 30 Funds)		31	10	0			5	7		17
02113		Public Broadcasting (10 Fund)								8		
02303		Gov's Residence Council (69 Fund)		5					1	7		4
02444		Public Info Policy Analysis - PIPA (10 Fund)			1	1			1	1		4
02508		Electronic Data Interchange (EDI)										
02509		Electronic Equipment Rental							1	1		3
02525		State Building Code (10 Fund)		8	21	2			8	3		25
01000		MILITARY AFFAIRS		150		1			121	109		378
04000		AGRICULTURE		1,803	169	16			291	306		914
07000		PUBLIC SAFETY		3,192	2,365	1,920			2,765	516		8,676
08000		OMBUDSMAN CORRECTIONS		8	1	1			3	2		9
09100		GAMING-ADMIN UNIT										
09200		GAMBLING CONTROL		13	8	1			16	3		49
09300		PARI-MUTUAL RACING		13		2			6	21		18
09400		STATE LOTTERY							9	1		28
11000		EXAM BOARDS										
11008		BARBERS		3	16				4	2		13
11010		ELECTRICITY		39		14			26	5		81
11015		MEDICAL EXAMINERS		100	37	2			34	5		108
11016		NURSING		16	173	35			33	5		104
11018		PHARMACY		5	3	11			11	4		35
11020		ARCHITECTS & ENGINEERING		25	31	7			13	2		42
11021		DENTISTRY		38	11	5			13	3		40
11050		BOXING		2	3				2	2		5
11104		CHIROPRACTORS		15	1				9	4		28
11118		PSYCHOLOGY		13	2				7	3		23
11119		OPTOMETRY		3	1				3	3		11
11133		NURSING HOME ADM		3	11	8			4	3		14
11200		SOCIAL WRK & MNTL HLTH										
11210		SOCIAL WRK LIC BD		3	3	11			11	3		34
11220		MARR & FAMILY THERAPY BD		5	19	2			3	3		11
11310		ABSTRACTORS								2		
11320		ACCOUNTANCY		20	0	12			12	2		38
11330		PODIATRY		5					2	3		6
11340		VETERINARY MEDICINE		5	13				3	3		9
11375		PRIVATE DETECTIVE BOARD		5					2	2		5

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1996 (Budget)

		Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs	SWA Trans
Sched. No.	Dept. Div.	20.2 Bureau of Operations Mgmt	20.3 Operations Materials Management	20.4 Operations Central Mail	21.3 Planning and Information Mgmt	22.2 Department of Finance	23.2 Finance Budgets	23.3 Finance Agency Controllers	23.4 Finance Budget Support	24.2 Finance Accounting Dept	24.3 Finance Accounting Services
11380	PEACE OFFICERS		31		3			12	13		38
12000	HEALTH		2,581		466			599	875		1,878
13000	COMMERCE		44		149			166	38		520
14000	ANIMAL HEALTH BD		48		23			30	14		95
17000	HUMAN RIGHTS		30		27			13	27		39
18000	OFFICE OF ENVIRONMENTAL ASSISTANCE		84		52			26	52		82
19000	INDIAN AFFAIRS		18		1			7	24		21
21000	ECONOMIC SECURITY		5,459		15			1,475	142		4,630
22000	TRADE & ECON DEV		1,017		475			149	251		467
25000	CENTER FOR ARTS ED.		334		36			60	24		187
26000	STATE UNIV SYSTEM		6,550		97			836	83		2,623
27000	COMMUNITY COLLEGE BD		3,491		134			845	112		2,652
28000	SENATE							8	4		24
29000	NATURAL RESOURCES		4,021		606			1,567	1,969		4,918
30000	PLANNING		209		42			33	51		104
31000	HOUSE OF REPRESENTATIVES							7	9		23
32000	POLLUTION CONTROL		1,342		58			331	659		1,039
33000	TRIAL COURTS		114		4			153	91		479
34000	HOUSING FINANCE		242		93			87	65		272
36000	EDUCATION-VO-TECH		286		71			121	260		379
37000	EDUCATION-CENTRAL OFFICE		1,602		418			474	661		1,486
37001	EDUCATION-FARIBAULT SCHOOLS		56					36	81		111
38000	INVESTMENT BOARD		33		6			8	46		24
39000	GOVERNORS OFFICE		35		43			26	16		82
40000	HISTORICAL SOCIETY		2					4	22		14
41000	WRKRS COMP CT OF APPEALS		7		3			2	2		8
42000	LABOR & INDUSTRY		994		230			245	161		770
43000	IRON RANGE RESOURCES		559					96	79		301
48000	LABOR INTERPRETIVE CENTER										
50000	ARTS BOARD		681					17	38		54
51000	LEGISLATIVE COMMISSIONS							25	37		78
52000	PUBLIC DEFENSE BOARD		2					51	23		159
53000	SECRETARY OF STATE		84		110			32	26		100
55000	HUMAN SERVICES-CENTRAL OFFICE		4,278		2,588			815	690		2,558
55000A	HUMAN SERVICES-INSTITUTIONS		1,426					554	565		1,738
58000	COURT OF APPEALS		8		22			5	3		16
60000	HIGHER ED COORD BD		337		75			76	70		237
61000	STATE AUDITOR		127		32			30	13		96
62000	STATE RETIREMENT		18		105			23	13		72
63000	PUBLIC EMPLOYEE RETIREMENT ASSN		135		296			37	15		117
65000	JUDICIAL		273		94			77	75		240
66000	MN MUNICIPAL BOARD		15		2			4	4		14
67000	REVENUE		967		1,322			353	133		1,106
68000	TAX COURT		5		5			2	2		8
69000	TEACHERS RETIREMENT		41		173			16	2		51
75000	VETERANS AFFAIRS		38		15			42	18		133
75000A	VETERANS HOME BD		247					168	143		529
77000	ZOO		191					158	149		497
78000	CORRECTIONS		3,924		72			885	1,128		2,776
79000	TRANSPORTATION		10,023		330			1,251	414		3,924
80000	PUBLIC SERVICE		459		12			58	64		181
81000	U OF M							1	68		3
82000	PUBLIC UTIL COMM		92		11			18	12		58
99000	MISC OTHER BOARDS										
99010	ACADEMY OF SCIENCE								1		
99025	MILITARY ORDER PURPLE HEART								1		
99030	MN Safety Council								1		
99036	COUNCIL ON VO-TECH ED.		20					6	7		19
99041	HORTICULTURE								1		

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1996 (Budget)

		Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs	SWA Trans
Sched. No.	Dept. Div. Name	20.2 Bureau of Operations Mgmt	20.3 Operations Materials Management	20.4 Operations Central Mail	21.3 Planning and Information Mgmt	22.2 Department of Finance	23.2 Finance Budgets	23.3 Finance Agency Controllers	23.4 Finance Budget Support	24.2 Finance Accounting Dept	24.3 Finance Accounting Services
99042	PUBLIC EMPLOYEE REL BD										
99050	CAPITOL AREA ARCH.		61	6				4	8		12
99100	WORLD TRADE CTR.		2	1				8	12		26
99150	REGIONAL TRANSIT BOARD								4		
99200	HUMANITIES COMMISSION								2		
99245	VOYAGEURS PARK		5					2	1		6
99270	AMATEUR SPORTS		20					5	4		14
99300	SENTENCING GUIDELINES		18	7				3	6		9
99420	MN/WIS BNDRY AREA								1		1
99430	UNIFORM LAWS CMSN								1		
99440	MENTAL HEALTH & RETARDATION OMBUDS		12	2	1			4	2		14
99460	HAZARDOUS SUBSTANCES BOARD		5		6			1	1		4
99500	HEALTH CARE COMMISSION										
99510	DISABILITY COUNCIL		20	14	3			7	11		23
99550	Higher Education Board		41	3				5	3		15
99620	HIGHER ED FAC AUTH								1		
99640	ETHICAL PRACTICES BOARD		25		14			5	18		17
99690	HEARING EXAMINER		89	7	2			29	9		91
99700	SCIENCE MUSEUM								2		
99710	COUNCIL ON BLACK MINNESOTANS		7	33				5	17		15
99750	COUNCIL ON SPANISH MINNESOTANS		26	11				4	15		13
99760	COUNCIL ON ASIAN MINNESOTANS		5	5				4	13		14
99780	SOIL & WATER RES		1,362	1	1			33	43		103
99800	FINANCE-DEBT SERVICE							18	129		56
99901	VETS OF FOREIGN WARS								1		
99902	DISABLED AMERICAN VETS								1		
99906	FINANCE NON-OPERATING		163	1				114	51		356
99908	COMMUNICATION IMPAIRED BD		25	6	14			6	3		20
99909	TRANSPORTATION REGULATION BOARD		2	2				3	3		8
99910	MINNESOTA TECHNOLOGY INC.		49					56	39		177
99920	MN Business Finance		12					3	1		10
99998	COMPUTER TEST/TRAINING								8		2
99999	OTHER OTHER		2					4	52		12
Statewide Totals		0	4	(3)	0	0	0	(3)	(9)	0	(4)

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1996 (Budget)

Sched. No.	Dept. Div.	Name	Net Costs Finance Other	SWA Trans Finance Financial Reporting	Payroll Trans Finance Central Payroll	Fed \$ Rec'd Finance Single Audit	Net Costs Department of Employee Relations	Avg. FTE 26.3 DOER Personnel Administration	Net Costs 27.2 Department of Mediation Services	Avg. FTE 27.3 Mediation State Agencies	Net Costs 28.2 Office of the Legislative Auditor	Avg. OLA Hrs 28.3 OLA Financial Audits
99YY		Consumer Agencies										
02000		Administration										
02160		Volunteer Services (20 Fund)		1	1			12				
02211		Risk Management (41 Fund)		3	1			9				
02220		Management Analysis		3	9			70				
02305		Building Construction		2	7			69				
02307		Plant Management (Consolidated)		24	62			531		1		
02310		Building Fund Operations (69 Fund)		10				1				
02409		IISAC (10 and 20 Fund)		0				5				
02410		Computer Services/Telecomm (97 Fund)		60	57			569		1		
02430		911 Emergency (17 Fund)		8	1							
02443		Records Center/Micrographics		5	6			51				
02510		Cooperative Purchasing (94 Fund)		1	1			8				
02511		Materials Management		3								
02512		Materials Distribution (94 Fund)		3	4			24				
02513		Central Stores (93 Fund)		39	4			35				
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)		36	5			39				
02515		Minnesota Bookstore (84 Fund)		8	6			48				
02518		Central Mail - Addressing/Inserting (98 Fund)		2	4			17				
02520		Printing - 92 Fund		38	18			108				
99XXX		OTHER (inc Non-Allowable 10 Fund)										
02140		Oil Overcharge (17 Fund)		0				3				
02141		Development Disabilities (30 Fund)		3	1			16				
02142		STAR (20, 30 Funds)		2	1			11				
02113		Public Broadcasting (10 Fund)										
02303		Gov's Residence Council (69 Fund)		0								
02444		Public Info Policy Analysis - PIPA (10 Fund)		0	1			9				
02508		Electronic Data Interchange (EDI)										
02509		Electronic Equipment Rental		0								
02525		State Building Code (10 Fund)		2	6			66				
01000		MILITARY AFFAIRS		33	96			824		2		500
04000		AGRICULTURE		80	114			1,110		2		927
07000		PUBLIC SAFETY		757	469	4		4,303		9		2,336
08000		OMBUDSMAN CORRECTIONS		1	2			20				66
09100		GAMING-ADMIN UNIT										11
09200		GAMBLING CONTROL		4	9			89				237
09300		PARI-MUTUAL RACING		2	1			7				204
09400		STATE LOTTERY		2	47			509		1		1,148
11000		EXAM BOARDS										
11008		BARBERS		1				4				
11010		ELECTRICITY		7	5			51				207
11015		MEDICAL EXAMINERS		9	7			71				285
11016		NURSING		9	7			66				124
11018		PHARMACY		3	2			22				112
11020		ARCHITECTS & ENGINEERING		4	2			16				81
11021		DENTISTRY		3	2			19				71
11050		BOXING		0				4				
11104		CHIROPRACTORS		2	1			11				68
11118		PSYCHOLOGY		2	1			16				65
11119		OPTOMETRY		1				3				94
11133		NURSING HOME ADM		1				5				78
11200		SOCIAL WRK & MNTL HLTH										217
11210		SOCIAL WRK LIC BD		3	2			21				
11220		MARR & FAMILY THERAPY BD		1				4				
11310		ABSTRACTORS										
11320		ACCOUNTANCY		3	1			12				122
11330		PODIATRY		1								44
11340		VETERINARY MEDICINE		1				3				81
11375		PRIVATE DETECTIVE BOARD		0				3				

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1996 (Budget)

Sched. No.	Dept. Div.	Name	25.2 Finance Other	25.3 Finance Financial Reporting	25.4 Finance Central Payroll	25.5 Finance Single Audit	26.2 Department of Employee Relations	26.3 DOER Personnel Administration	27.2 Department of Mediation Services	27.3 Mediation State Agencies	28.2 Office of the Legislative Auditor	28.3 OLA Financial Audits	Avg. OLA Hrs
99042		PUBLIC EMPLOYEE REL BD											
99050		CAPITOL AREA ARCH.			1	2		13					253
99100		WORLD TRADE CTR.			2	1		12					732
99150		REGIONAL TRANSIT BOARD											
99200		HUMANITIES COMMISSION											
99245		VOYAGEURS PARK		1				1					29
99270		AMATEUR SPORTS		1		2		20					171
99300		SENTENCING GUIDELINES		1	1			15					95
99420		MN/WIS BNDRY AREA											
99430		UNIFORM LAWS CMSN											
99440		MENTAL HEALTH & RETARDATION OMBUDS		1		4		40					90
99460		HAZARDOUS SUBSTANCES BOARD		0				3					80
99500		HEALTH CARE COMMISSION											
99510		DISABILITY COUNCIL		2		2		24					214
99550		Higher Education Board		1		1		14					166
99620		HIGHER ED FAC AUTH				1		7					
99640		ETHICAL PRACTICES BOARD		1		1		16					210
99690		HEARING EXAMINER		8		18		191					150
99700		SCIENCE MUSEUM											
99710		COUNCIL ON BLACK MINNESOTANS		1		1		10					199
99750		COUNCIL ON SPANISH MINNESOTANS		1		1		11					484
99760		COUNCIL ON ASIAN MINNESOTANS		1		1		9					212
99780		SOIL & WATER RES		9		11		120					304
99800		FINANCE-DEBT SERVICE		5									
99901		VETS OF FOREIGN WARS											214
99902		DISABLED AMERICAN VETS											
99906		FINANCE NON-OPERATING		31									
99908		COMMUNICATION IMPAIRED BD		2				8					52
99909		TRANSPORTATION REGULATION BOARD		1		2		20					183
99910		MINNESOTA TECHNOLOGY INC.		15									599
99920		MN Business Finance		1				5					
99998		COMPUTER TEST/TRAINING											
99999		OTHER OTHER		1		4							
Statewide Totals			1	(6)	(7)	(7)	0	4	0	(16)	0	(2)	

Allocation of General Support Costs Multiple Rate Method Fiscal Year 1996 (Budget)		Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	
Sched. No.	Dept. Div.	OLA Single Audits	State Treasurer's Office	Treasurer Treasury Allocable	Office of the Attorney General	OAG Legal Services	Final Allocation Totals
First Stepdown							
1.2							0
							0
2.2	02000						0
2.3	02110						0
2.4	02111						0
2.5	02120						0
2.6	02130						0
2.6A	02130A						0
2.6B	02130B						0
2.7	02111						7
3.2	02300						0
3.3	02307						0
3.4	02320						0
3.5	02320A						4,476
4.2	02430						0
5.2	02500						0
5.3	02511						0
5.4	02519						0
6.3	02411						0
7.2	10000						0
8.2	10000C						0
8.3	10000E						0
8.4	10000F						0
8.5	10000G						16,759
9.2	10000H						0
9.3	10000I						0
9.4	10000J						999,766
9.5	10000K						14,485
10.2	10000L						0
10.3	10000M						0
10.4	10000N						0
10.5	10000O						0
10.6	10000P						40,975
11.2	24000						0
11.3	24000A						0
11.4	24000B						182,801
12.2	45000						0
12.3	45000						0
12.4	45001						23,917
13.2	49000						0
13.3	49001						0
13.5	49003						0
13.6	49004						8,136
14.2	64000						0
14.3	64000A						0
14.4	64000B						67,437
15.2	06000						0
15.3	06000A						0
15.4	06000B						513,507
16.2	61000						0

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1996 (Budget)		Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	
Sched. No.	Dept. Div.	OLA Single Audits	State Treasurer's Office	Treasurer Treasury Allocable	Office of the Attorney General	OAG Legal Services	Final Allocation Totals
Second Stepdown							
DEPARTMENT OF ADMINISTRATION							
17.2	02001						0
BUREAU OF ADMINISTRATIVE MANAGEMENT							
17.3	02110						0
17.4	02111						0
17.5	02120						0
17.6	02130						0
17.6A	02130A						0
17.6B	02130B						0
17.7	02111						225
18.2	02300						0
BUREAU OF PROPERTY MANAGEMENT							
18.3	02307						0
18.4	02320						0
18.5	02320A						3,672
19.2	02430						0
BUREAU OF OPERATIONS MANAGEMENT							
20.2	02500						0
20.3	02511						0
20.4	02519						0
21.3	02411						0
DEPARTMENT OF FINANCE							
22.2	10000						0
23.2	10000C						0
23.3	10000E						0
23.4	10000F						0
23.5	10000G						3,035
24.2	10000H						0
24.3	10000I						0
24.4	10000J						181,069
24.5	10000K						2,623
25.2	10000L						0
25.3	10000M						0
25.4	10000N						0
25.5	10000O						0
25.6	10000P						7,421
DEPARTMENT OF EMPLOYEE RELATIONS							
26.2	24000						0
26.3	24000A						0
26.4	24000B						25,682
DEPARTMENT OF MEDIATION SERVICES							
27.2	45000						0
27.3	45000						0
27.4	45001						5,752
OFFICE OF THE LEGISLATIVE AUDITOR							
28.2	49000						0
28.3	49001						0
28.5	49003	(24,787)					0
28.6	49004						865
29.2	64000		(6,053)				0
29.3	64000A		418	(418)			0
29.4	64000B		5,635				5,635
OFFICE OF THE ATTORNEY GENERAL							
30.2	06000			1	(10,154,696)		0
30.3	06000A				9,428,815	(9,428,815)	0
30.4	06000B				725,881		725,881
31.2	61000					11,238	11,238

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1996 (Budget)		Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	
Sched. No.	Dept. Div. Name	28.5 OLA Single Audits	29.2 State Treasurer's Office	29.3 Treasurer Treasury Allocable	30.2 Office of the Attorney General	30.3 OAG Legal Services	Final Allocation Totals
	99YYY Consumer Agencies						0
	02000 Administration						0
	02160 Volunteer Services (20 Fund)						14,899
	02211 Risk Management (41 Fund)						20,073
	02220 Management Analysis						62,543
	02305 Building Construction						61,511
	02307 Plant Management (Consolidated)			1			466,355
	02310 Building Fund Operations (69 Fund)						101,562
	02409 IISAC (10 and 20 Fund)						5,308
	02410 Computer Services/Telecomm (97 Fund)			3			645,715
	02430 911 Emergency (17 Fund)						29,005
	02443 Records Center/Micrographics						56,999
	02510 Cooperative Purchasing (94 Fund)						8,820
	02511 Materials Management						9,469
	02512 Materials Distribution (94 Fund)						25,668
	02513 Central Stores (93 Fund)			2			146,352
	02514 Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)			2			173,240
	02515 Minnesota Bookstore (84 Fund)						66,082
	02518 Central Mail - Addressing/Inserting (98 Fund)						19,461
	02520 Printing - 92 Fund			2			193,607
	99XXX OTHER (inc Non-Allowable 10 Fund)						0
	02140 Oil Overcharge (17 Fund)						3,373
	02141 Development Disabilities (30 Fund)						26,861
	02142 STAR (20, 30 Funds)						15,592
	02113 Public Broadcasting (10 Fund)						505
	02303 Gov's Residence Council (69 Fund)						2,048
	02444 Public Info Policy Analysis - PIPA (10 Fund)						7,654
	02508 Electronic Data Interchange (EDI)						97
	02509 Electronic Equipment Rental						927
	02525 State Building Code (10 Fund)						56,878
	01000 MILITARY AFFAIRS	892		2		7,875	257,041
	04000 AGRICULTURE			4		51,523	469,165
	07000 PUBLIC SAFETY	455		37		622,701	3,194,415
	08000 OMBUDSMAN CORRECTIONS					697	6,800
	09100 GAMING-ADMIN UNIT						279
	09200 GAMBLING CONTROL					81,571	182,124
	09300 PARI-MUTUAL RACING					3,392	17,044
	09400 STATE LOTTERY					5,513	92,209
	11000 EXAM BOARDS						0
	11008 BARBERS					606	3,812
	11010 ELECTRICITY					9,026	41,864
	11015 MEDICAL EXAMINERS					563,757	1,113,828
	11016 NURSING					193,038	403,013
	11018 PHARMACY					8,148	26,559
	11020 ARCHITECTS & ENGINEERING					20,385	50,241
	11021 DENTISTRY					224,358	441,372
	11050 BOXING					1,272	3,734
	11104 CHIROPRACTORS					69,303	139,884
	11118 PSYCHOLOGY					128,854	253,471
	11119 OPTOMETRY					5,089	13,865
	11133 NURSING HOME ADM					5,695	16,434
	11200 SOCIAL WRK & MNLT HLTH						5,289
	11210 SOCIAL WRK LIC BD					94,747	189,240
	11220 MARR & FAMILY THERAPY BD					5,876	14,206
	11310 ABSTRACTORS						146
	11320 ACCOUNTANCY					28,503	65,281
	11330 PODIATRY					5,149	11,975
	11340 VETERINARY MEDICINE					22,293	46,972
	11375 PRIVATE DETECTIVE BOARD					4,362	9,653

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1996 (Budget)

Sched. No.	Dept. Div.	Name	Single Audit Hrs OLA Single Audits	Net Costs State Treasurer's Office	SWA Trans & Sub- Treasurer Treasury Allocable	Net Costs Office of the Attorney General	A/G Hours Billed 30.3 OAG Legal Services	Final Allocation Totals
11380		PEACE OFFICERS					6,967	30,908
12000		HEALTH	1,021		8		427,422	1,596,456
13000		COMMERCE			2		211,151	568,384
14000		ANIMAL HEALTH BD					3,180	36,295
17000		HUMAN RIGHTS					144,695	325,042
18000		OFFICE OF ENVIRONMENTAL ASSISTANCE					24,081	79,316
19000		INDIAN AFFAIRS					5,028	21,904
21000		ECONOMIC SECURITY	3,353		20		71,424	1,782,950
22000		TRADE & ECON DEV	487		2		15,478	310,742
25000		CENTER FOR ARTS ED.			1			66,745
26000		STATE UNIV SYSTEM	3,731		11		153,994	2,623,158
27000		COMMUNITY COLLEGE BD	5,549		11		99,381	1,992,469
28000		SENATE						50,880
29000		NATURAL RESOURCES	793		23		685,008	3,198,307
30000		PLANNING					848	67,861
31000		HOUSE OF REPRESENTATIVES					9,905	68,929
32000		POLLUTION CONTROL			4		641,451	1,732,347
33000		TRIAL COURTS			2			252,513
34000		HOUSING FINANCE			1		115,768	390,049
36000		EDUCATION-VO-TECH	422		2		4,816	160,542
37000		EDUCATION-CENTRAL OFFICE	3,455		6		34,955	681,651
37001		EDUCATION-FARIBAUTL SCHOOLS			1		4,483	80,884
38000		INVESTMENT BOARD					7,694	156,227
39000		GOVERNORS OFFICE					10,389	73,616
40000		HISTORICAL SOCIETY					878	17,503
41000		WRKRS COMP CT OF APPEALS						9,892
42000		LABOR & INDUSTRY	96		3		358,724	1,017,954
43000		IRON RANGE RESOURCES			1		54,795	241,130
48000		LABOR INTERPRETIVE CENTER						4
50000		ARTS BOARD					3,120	59,636
51000		LEGISLATIVE COMMISSIONS						34,041
52000		PUBLIC DEFENSE BOARD			1			110,014
53000		SECRETARY OF STATE			2		4,816	87,118
55000		HUMAN SERVICES-CENTRAL OFFICE	3,845		26		658,837	4,608,137
55000A		HUMAN SERVICES-INSTITUTIONS			7			1,681,464
58000		COURT OF APPEALS						28,597
60000		HIGHER ED COORD BD			2		16,296	112,300
61000		STATE AUDITOR						61,086
62000		STATE RETIREMENT			6		5,695	112,895
63000		PUBLIC EMPLOYEE RETIREMENT ASSN			16		43,981	189,175
65000		JUDICIAL			1		78,845	345,930
66000		MN MUNICIPAL BOARD					8,875	23,449
67000		REVENUE			148		496,725	1,992,491
68000		TAX COURT					61	6,171
69000		TEACHERS RETIREMENT			9		1,333	82,777
75000		VETERANS AFFAIRS			1		6,240	56,332
75000A		VETERANS HOME BD			2		14,509	278,566
77000		ZOO			2		13,782	166,330
78000		CORRECTIONS			12		267,521	1,899,569
79000		TRANSPORTATION	688		17		697,487	4,123,928
80000		PUBLIC SERVICE			1		253,618	581,154
81000		U OF M						71,418
82000		PUBLIC UTIL COMM					119,797	261,667
99000		MISC OTHER BOARDS						0
99010		ACADEMY OF SCIENCE						83
99025		MILITARY ORDER PURPLE HEART						521
99030		MN Safety Council						71
99036		COUNCIL ON VO-TECH ED.						6,034
99041		HORTICULTURE						71

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1996 (Budget)

Sched. No.	Dept. Div.	Name	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Final Allocation Totals
			OLA Single Audits	State Treasurer's Office	Treasurer Treasury Allocable	Office of the Attorney General	30.3 OAG Legal Services	
99042		PUBLIC EMPLOYEE REL BD	28.5	29.2	29.3	30.2		0
99050		CAPITOL AREA ARCH.					1,060	16,677
99100		WORLD TRADE CTR.					4,756	31,503
99150		REGIONAL TRANSIT BOARD						281
99200		HUMANITIES COMMISSION						156
99245		VOYAGEURS PARK						2,122
99270		AMATEUR SPORTS					30	9,363
99300		SENTENCING GUIDELINES						6,924
99420		MN/WIS BNDRY AREA						161
99430		UNIFORM LAWS CMSN						115
99440		MENTAL HEALTH & RETARDATION OMBUDS						10,645
99460		HAZARDOUS SUBSTANCES BOARD					23,899	49,416
99500		HEALTH CARE COMMISSION						0
99510		DISABILITY COUNCIL					6,028	26,590
99550		Higher Education Board					45,496	97,913
99620		HIGHER ED FAC AUTH						1,288
99640		ETHICAL PRACTICES BOARD						12,083
99690		HEARING EXAMINER					32,017	108,366
99700		SCIENCE MUSEUM						138
99710		COUNCIL ON BLACK MINNESOTANS					576	11,442
99750		COUNCIL ON SPANISH MINNESOTANS					3,241	24,749
99760		COUNCIL ON ASIAN MINNESOTANS					333	9,537
99780		SOIL & WATER RES					64,669	226,307
99800		FINANCE-DEBT SERVICE						12,787
99901		VETS OF FOREIGN WARS						5,759
99902		DISABLED AMERICAN VETS						522
99906		FINANCE NON-OPERATING			1			43,207
99908		COMMUNICATION IMPAIRED BD						75,114
99909		TRANSPORTATION REGULATION BOARD					53,704	111,128
99910		MINNESOTA TECHNOLOGY INC.			1			62,394
99920		MN Business Finance						3,263
99998		COMPUTER TEST/TRAINING						648
99999		OTHER OTHER					1,234,049	2,377,027
Statewide Totals			0	0	(11)	0	67	50,089,192

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

Sched No.	Dept Div	Name	Equip. Cost 1.2 Equipment Use Charge	Net Costs 2.2 Bureau of Admin. Mgmt.	Avg. FTE 2.3 Admin Mgmt Commissioner Office	Avg. FTE 2.4 Admin Mgmt Employee Assistance	Avg. FTE 2.5 Admin Mgmt Personnel Office	Net Costs 2.6 Admin Mgmt Fiscal Services	SWA Trans 2.6A Admin Mgmt Fiscal "A"	SWA Trans 2.6B Admin Mgmt Fiscal "B"	Net Costs 3.2 Bureau of Facilities Mgmt	Obj 0-3 Costs 3.3 Plant Mgmt Resource Recovery
99YYYY		Consumer Agencies										
02000		Administration										
02160		Volunteer Services (20 Fund)			5	5	5			885		332,584
02211		Risk Management (41 Fund)			4	4	4			1,947		3,401,414
02220		Management Analysis			29	29	29			2,121		1,604,659
02305		Building Construction			28	28	28			1,441		2,514,484
02307		Plant Management (Consolidated)			219	219	219			16,673		22,504,054
02310		Building Fund Operations (69 Fund)			0	0	0			7,212		72,873
02409		IISAC (10 and 20 Fund)			2	2	2			331		121,805
02410		Computer Services/Telecomm (97 Fund)			234	234	234			42,086		47,880,637
02430		911 Emergency (17 Fund)					0			5,334		3,986,458
02443		Records Center/Micrographics			21	21	21			3,603		968,468
02510		Cooperative Purchasing (94 Fund)			3	3	3			410		269,159
02511		Materials Management			0	0	0			1,887		1,294
02512		Materials Distribution (94 Fund)			10	10	10			1,915		618,618
02513		Central Stores (93 Fund)			15	15	15			27,582		5,981,375
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)			16	16	16			25,141		2,882,439
02515		Minnesota Bookstore (84 Fund)			20	20	20			5,525		2,158,014
02518		Central Mail - Addressing/Inserting (98 Fund)			7	7	7			1,175		273,432
02520		Printing - 92 Fund			44	44	44			27,076		4,993,372
99XXX		OTHER (inc Non-Allowable 10 Fund)					0			0		
02140		Oil Overcharge (17 Fund)			1	1	1			146		50,080
02141		Development Disabilities (30 Fund)			7	7	7			1,765		791,540
02142		STAR (20, 30 Funds)			4	4	4			1,059		431,660
02113		Public Broadcasting (10 Fund)					0			0		
02303		Gov's Residence Council (69 Fund)					0			225		14,784
02444		Public Info Policy Analysis - PIPA (10 Fund)			4	4	4			225		219,456
02508		Electronic Data Interchange (EDI)					0			23		
02509		Electronic Equipment Rental			0	0	0			193		1,928
02525		State Building Code (10 Fund)			27	27	27			1,535		1,819,621
01000		MILITARY AFFAIRS					339					19,871,210
04000		AGRICULTURE					457					27,711,645
07000		PUBLIC SAFETY					1,772					104,963,968
08000		OMBUDSMAN CORRECTIONS					8					426,577
09100		GAMING-ADMIN UNIT										
09200		GAMBLING CONTROL					37					1,845,451
09300		PARI-MUTUAL RACING					3					285,235
09400		STATE LOTTERY					209					7,998,327
11000		EXAM BOARDS										
11008		BARBERS					2					110,489
11010		ELECTRICITY					21					4,779,992
11015		MEDICAL EXAMINERS					29					1,845,016
11016		NURSING					27					1,522,772
11018		PHARMACY					9					583,342
11020		ARCHITECTS & ENGINEERING					7					539,499
11021		DENTISTRY					8					547,849
11050		BOXING					2					62,106
11104		CHIROPRACTORS					4					278,383
11118		PSYCHOLOGY					6					307,379
11119		OPTOMETRY					1					63,634
11133		NURSING HOME ADM					2					165,190
11200		SOCIAL WRK & MNTL HLTH										
11210		SOCIAL WRK LIC BD					9					429,605
11220		MARR & FAMILY THERAPY BD					2					87,556
11310		ABSTRACTORS										
11320		ACCOUNTANCY					5					458,130
11330		PODIATRY										29,385
11340		VETERINARY MEDICINE					1					101,462
11375		PRIVATE DETECTIVE BOARD					1					61,839

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

Sched. No.	Dept. Div.	Name	Equip. Cost 1.2 Equipment Use Charge	Net Costs 2.2 Bureau of Admin. Mgmt.	FTE's 2.3 Admin Mgmt Commissioner Office	FTE's 2.4 Admin Mgmt Employee Assistance	FTE's 2.5 Admin Mgmt Personnel Office	Net Costs 2.6 Admin Mgmt Fiscal Services	SWA Trans 2.6A Admin Mgmt Fiscal "A"	SWA Trans 2.6B Admin Mgmt Fiscal "B"	Net Costs 3.2 Bureau of Facilities Mgmt	Obj 0-3 Costs 3.3 Plant Mgmt Resource Recovery
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.				5						259,744
99100		WORLD TRADE CTR.				5						703,738
99150		REGIONAL TRANSIT BOARD										
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK				1						63,222
99270		AMATEUR SPORTS				8						434,490
99300		SENTENCING GUIDELINES				6						315,393
99420		MN/WIS BNDRY AREA										2,361
99430		UNIFORM LAWS CMSN										26,904
99440		MENTAL HEALTH & RETARDATION OMBUDS				16						870,580
99460		HAZARDOUS SUBSTANCES BOARD				1						110,348
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL				10						560,970
99550		Higher Education Board				6						671,263
99620		HIGHER ED FAC AUTH				3						165,226
99640		ETHICAL PRACTICES BOARD				7						404,767
99690		HEARING EXAMINER				79						5,744,903
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS				4						264,930
99750		COUNCIL ON SPANISH MINNESOTANS				4						251,232
99760		COUNCIL ON ASIAN MINNESOTANS				4						227,436
99780		SOIL & WATER RES				49						2,789,524
99800		FINANCE-DEBT SERVICE										
99901		VETS OF FOREIGN WARS										
99902		DISABLED AMERICAN VETS										
99906		FINANCE NON-OPERATING										2,998,597
99908		COMMUNICATION IMPAIRED BD				3						4,727,246
99909		TRANSPORTATION REGULATION BOARD				8						701,143
99910		MINNESOTA TECHNOLOGY INC.										6,259,433
99920		MN Business Finance				2						233,238
99998		COMPUTER TEST/TRAINING										
99999		OTHER OTHER										19,989
Statewide Totals			7,709,021	1,934,330	135	39,591	834	659,305	8,440	177,515	1,105,409	2,996,227,339

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

		Leases Processed	Telephone Costs	Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	AID's
		3.4	4.2	5.2	5.3	5.4	6.3	7.2	8.2	8.3	8.4
		Facilities	Intertech	Bureau of	Operations	Operations	Planning and	Department	Finance	Finance	Finance
Sched.	Dept.	Management	Telecom-	Operations	Materials	Central	Information	of	Budgets	Agency	Budget
No.	Div.	Leasing	munications	Mgmt	Management	Mail	Mgmt	Finance		Controllers	Support
Name											
99YYY											
02000											
02160		2	3,440		5	15,962	1,055			885	6
02211		1	1,315		55	741	1,199			1,947	7
02220		1	10,699		32	4,406	1,802			2,121	7
02305		1	11,538		50	3,716	216			1,441	19
02307		4	57,232		154	2,046	21,251			16,673	25
02310					1,016					7,212	5
02409			565		4	1,173	420			331	1
02410		2	161,792		411	42,608	21,357			42,086	80
02430			2,185		71	22	648			5,334	5
02443		6	5,139		36	1,200				3,603	5
02510			6,500			223				410	3
02511		1			12					1,887	2
02512			2,652		1	2,038				1,915	8
02513			1,969		65	3,408	467			27,582	2
02514		1	5,071		541	2,036	15,712			25,141	7
02515			17,368		21	87,710	925			5,525	5
02518		6	290		2					1,175	1
02520			9,756		36	953	1,900			27,076	1
99XXX											
02140			281		9	77	456			146	3
02141		1	14,656		42	16,954	752			1,765	23
02142		2	3,394		19	8,967	562			1,059	7
02113											8
02303		1			3	61				225	7
02444			1,822			1,181	883			225	1
02508										23	
02509			17							193	1
02525			16,000		5	18,860	3,100			1,535	3
01000		33	320,767		91		1,860			23,244	103
04000		12	249,668		1,096	153,711	22,137			56,160	290
07000		57	1,296,757		1,940	2,151,809	2,689,131			532,818	490
08000			2,934		5	806	816			543	2
09100											
09200		4	20,537		8	6,925	1,020			3,021	3
09300			6,312		8		2,811			1,102	20
09400		4								1,714	1
11000											
11008			461		2	14,615	240			777	2
11010		2	11,033		24		19,175			5,003	5
11015			13,606		61	33,461	2,425			6,604	5
11016		1	7,920		10	157,110	49,544			6,414	5
11018		1	3,823		3	2,967	16,072			2,161	4
11020			3,156		15	28,582	9,283			2,564	2
11021			5,785		23	10,015	7,625			2,456	3
11050			585		1	2,930				334	2
11104		1	1,842		9	572				1,730	4
11118			1,722		8	1,812				1,413	3
11119			1,118		2	709				667	3
11133			1,778		2	9,688	11,304			865	3
11200											
11210			4,553		2	2,884	16,077			2,085	3
11220			859		3	17,729	2,700			666	3
11310										14	2
11320		1	2,529		12	300	16,802			2,325	2
11330			334		3					375	3
11340			709		3	11,743				566	3
11375			842		3					312	2

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

Sched. No.	Dept. Div.	Name	Leases Processed	Telephone Costs	Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	AID's
			3.4 Facilities Management Leasing	4.2 Intertech Telecom- munications	5.2 Bureau of Operations Mgmt	5.3 Operations Materials Management	5.4 Operations Central Mail	6.3 Planning and Information Mgmt	7.2 Department of Finance	8.2 Finance Budgets	8.3 Finance Agency Controllers	8.4 Finance Budget Support
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.	1	12,265		37	5,696	34			760	8
99100		WORLD TRADE CTR.				1	705	4			1,609	11
99150		REGIONAL TRANSIT BOARD									19	4
99200		HUMANITIES COMMISSION									21	2
99245		VOYAGEURS PARK		2,400		3					381	1
99270		AMATEUR SPORTS		4,463		12					868	4
99300		SENTENCING GUIDELINES	1	2,253		11	6,192	119			546	6
99420		MN/WIS BNDRY AREA									66	1
99430		UNIFORM LAWS CMSN									32	1
99440		MENTAL HEALTH & RETARDATION OMBUDS	1	11,126		7	1,568	1,484			861	2
99460		HAZARDOUS SUBSTANCES BOARD		545		3	166	8,607			273	1
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL	4	6,887		12	12,607	3,991			1,395	10
99550		Higher Education Board		9,643		25	2,736	318			899	3
99620		HIGHER ED FAC AUTH		2,464							37	1
99640		ETHICAL PRACTICES BOARD	1			15		19,031			1,047	17
99690		HEARING EXAMINER	3	53,217		54	6,535	2,571			5,606	9
99700		SCIENCE MUSEUM									8	2
99710		COUNCIL ON BLACK MINNESOTANS		2,330		4	29,950				892	16
99750		COUNCIL ON SPANISH MINNESOTANS	3	3,498		16	10,273	332			797	14
99760		COUNCIL ON ASIAN MINNESOTANS		2,131		3	4,919	217			845	12
99780		SOIL & WATER RES	10	50,265		828	727	1,089			6,338	41
99800		FINANCE-DEBT SERVICE									3,418	122
99901		VETS OF FOREIGN WARS	1								6	1
99902		DISABLED AMERICAN VETS	1								6	1
99906		FINANCE NON-OPERATING				99	1,147				21,874	48
99908		COMMUNICATION IMPAIRED BD		370,467		15	5,169	19,744			1,209	3
99909		TRANSPORTATION REGULATION BOARD		2,977		1	1,709	342			491	3
99910		MINNESOTA TECHNOLOGY INC.		140,484		30					10,881	37
99920		MN Business Finance		7,321		7					585	1
99998		COMPUTER TEST/TRAINING									96	8
99999		OTHER OTHER	13			1					715	49
Statewide Totals			768	21,036,945	4,024,161	39,810	11,138,284	37,456,075	15,876,933	1,724,212	3,364,442	10,946

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

Sched. No.	Dept. Div.	Name	Net Costs 9.2 Finance Accounting Dept	SWA Trans 9.3 Finance Accounting Services	Net Costs 10.2 Finance Other	SWA Trans 10.3 Finance Financial Reporting	Payroll Trans 10.4 Finance Central Payroll	Fed Cash Receipt 10.5 Finance Single Audit	Net Costs 11.2 Department of Employee Relations	FTE's 11.3 DOER Personnel Administration	Net Costs 12.2 Department of Mediation Services	FTE's 12.3 Mediation State Agencies
99YYY		Consumer Agencies										
02000		Administration										
02160		Volunteer Services (20 Fund)		885		885	1,409	240,146		5		5
02211		Risk Management (41 Fund)		1,947		1,947	1,068			4		4
02220		Management Analysis		2,121		2,121	9,818			29		29
02305		Building Construction		1,441		1,441	7,703	1,558,576		28		28
02307		Plant Management (Consolidated)		16,673		16,673	65,811			219		219
02310		Building Fund Operations (69 Fund)		7,212		7,212	447			0		0
02409		IISAC (10 and 20 Fund)		331		331	446			2		2
02410		Computer Services/Telecomm (97 Fund)		42,086		42,086	60,497			234		234
02430		911 Emergency (17 Fund)		5,334		5,334	826					
02443		Records Center/Micrographics		3,603		3,603	6,506			21		21
02510		Cooperative Purchasing (94 Fund)		410		410	1,170			3		3
02511		Materials Management		1,887		1,887	283			0		0
02512		Materials Distribution (94 Fund)		1,915		1,915	4,245			10		10
02513		Central Stores (93 Fund)		27,582		27,582	4,737			15		15
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)		25,141		25,141	5,213			16		16
02515		Minnesota Bookstore (84 Fund)		5,525		5,525	5,860			20		20
02518		Central Mail - Addressing/Inserting (98 Fund)		1,175		1,175	4,250			7		7
02520		Printing - 92 Fund		27,076		27,076	19,165			44		44
99XXX		OTHER (inc Non-Allowable 10 Fund)										
02140		Oil Overcharge (17 Fund)		146		146	500	194,215		1		1
02141		Development Disabilities (30 Fund)		1,765		1,765	1,500	1,008,727		7		7
02142		STAR (20, 30 Funds)		1,059		1,059	817	668,265		4		4
02113		Public Broadcasting (10 Fund)										
02303		Gov's Residence Council (69 Fund)		225		225						
02444		Public Info Policy Analysis - PIPA (10 Fund)		225		225	834			4		4
02508		Electronic Data Interchange (EDI)		23		23						
02509		Electronic Equipment Rental		193		193	116			0		0
02525		State Building Code (10 Fund)		1,535		1,535	5,997			27		27
01000		MILITARY AFFAIRS		23,244		23,244	101,780	13,108,048		339		339
04000		AGRICULTURE		56,160		56,160	120,450	1,184,037		457		457
07000		PUBLIC SAFETY		532,818		532,818	496,293	39,737,510		1,772		1,772
08000		OMBUDSMAN CORRECTIONS		543		543	1,999			8		8
09100		GAMING-ADMIN UNIT										
09200		GAMBLING CONTROL		3,021		3,021	9,248			37		37
09300		PARI-MUTUAL RACING		1,102		1,102	793			3		3
09400		STATE LOTTERY		1,714		1,714	49,710			209		209
11000		EXAM BOARDS										
11008		BARBERS		777		777	341	785		2		2
11010		ELECTRICITY		5,003		5,003	5,167			21		21
11015		MEDICAL EXAMINERS		6,604		6,604	7,441			29		29
11016		NURSING		6,414		6,414	6,921			27		27
11018		PHARMACY		2,161		2,161	2,080	3,075		9		9
11020		ARCHITECTS & ENGINEERING		2,564		2,564	1,899			7		7
11021		DENTISTRY		2,456		2,456	1,720			8		8
11050		BOXING		334		334	404			2		2
11104		CHIROPRACTORS		1,730		1,730	1,067			4		4
11118		PSYCHOLOGY		1,413		1,413	1,543			6		6
11119		OPTOMETRY		667		667	246			1		1
11133		NURSING HOME ADM		865		865	498			2		2
11200		SOCIAL WRK & MNLT HLTH										
11210		SOCIAL WRK LIC BD		2,085		2,085	2,388			9		9
11220		MARR & FAMILY THERAPY BD		666		666	410			2		2
11310		ABSTRACTORS		14		14						
11320		ACCOUNTANCY		2,325		2,325	843			5		5
11330		PODIATRY		375		375						
11340		VETERINARY MEDICINE		566		566	428			1		1
11375		PRIVATE DETECTIVE BOARD		312		312	401			1		1

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

Sched. No.	Dept. Div.	Name	Net Costs	SWA Trans	Net Costs	SWA Trans	Payroll Trans	Fed Cash Receipt	Net Costs	FTE's	Net Costs	FTE's
			9.2 Finance Accounting Dept	9.3 Finance Accounting Services	10.2 Finance Other	10.3 Finance Financial Reporting	10.4 Finance Central Payroll	10.5 Finance Single Audit	11.2 Department of Employee Relations	11.3 DOER Personnel Administration	12.2 Department of Mediation Services	12.3 Mediation State Agencies
11380		PEACE OFFICERS		2,360		2,360	2,187	39,676		10		10
12000		HEALTH		115,356		115,356	264,083	86,801,259		1,007		1,007
13000		COMMERCE		31,933		31,933	62,569			252		252
14000		ANIMAL HEALTH BD		5,820		5,820	13,911	220,048		33		33
17000		HUMAN RIGHTS		2,419		2,419	17,212	108,835		62		62
18000		OFFICE OF ENVIRONMENTAL ASSISTANCE		5,033		5,033	11,150	142,811		45		45
19000		INDIAN AFFAIRS		1,279		1,279	1,528	50,937		6		6
21000		ECONOMIC SECURITY		284,323		284,323	539,257	268,345,031		2,023		2,023
22000		TRADE & ECON DEV		28,674		28,674	59,888	55,206,384		215		215
25000		CENTER FOR ARTS ED.		11,494		11,494	13,514	21,081		56		56
26000		STATE UNIV SYSTEM		161,100		161,100	1,001,423	6,901,394		4,800		4,800
27000		COMMUNITY COLLEGE BD		162,858		162,858	564,155	7,065,900		3,486		3,486
28000		SENATE		1,491		1,491						
29000		NATURAL RESOURCES		302,048		302,048	1,471,159	17,189,920		2,651		2,651
30000		PLANNING		6,417		6,417	20,462	105,645		82		82
31000		HOUSE OF REPRESENTATIVES		1,384		1,384						
32000		POLLUTION CONTROL		63,789		63,789	250,856	16,017,687		770		770
33000		TRIAL COURTS		29,427		29,427	115,763			661		661
34000		HOUSING FINANCE		16,713		16,713	47,561	71,073,947		146		146
36000		EDUCATION-VO-TECH		23,260		23,260	30,278	22,574,582		110		110
37000		EDUCATION-CENTRAL OFFICE		91,255		91,255	95,379	274,160,835		365		365
37001		EDUCATION-FARIBAULT SCHOOLS		6,842		6,842	51,086			171		171
38000		INVESTMENT BOARD		1,456		1,456	6,066			24		24
39000		GOVERNORS OFFICE		5,033		5,033	11,231			52		52
40000		HISTORICAL SOCIETY		843		843		25,858				
41000		WRKRS COMP CT OF APPEALS		471		471	5,072			21		21
42000		LABOR & INDUSTRY		47,258		47,258	115,169	3,146,781		376		376
43000		IRON RANGE RESOURCES		18,493		18,493	30,529	5,000		132		132
48000		LABOR INTERPRETIVE CENTER										
50000		ARTS BOARD		3,315		3,315	4,262	899,108		16		16
51000		LEGISLATIVE COMMISSIONS		4,793		4,793		5,000				
52000		PUBLIC DEFENSE BOARD		9,780		9,780	34,062	177,271		271		271
53000		SECRETARY OF STATE		6,169		6,169	16,238			60		60
55000		HUMAN SERVICES-CENTRAL OFFICE		157,076		157,076	302,790	1,857,233,991		1,250		1,250
55000A		HUMAN SERVICES-INSTITUTIONS		106,709		106,709	1,668,999			5,065		5,065
58000		COURT OF APPEALS		974		974	17,582			84		84
60000		HIGHER ED COORD BD		14,567		14,567	49,827	2,697,107		64		64
61000		STATE AUDITOR		5,868		5,868	31,430			120		120
62000		STATE RETIREMENT		4,400		4,400	10,267			38		38
63000		PUBLIC EMPLOYEE RETIREMENT ASSN		7,202		7,202	18,649			69		69
65000		JUDICIAL		14,752		14,752	48,767	362,101		171		171
66000		MN MUNICIPAL BOARD		841		841	1,002			4		4
67000		REVENUE		67,950		67,950	391,181	50,198		1,222		1,222
68000		TAX COURT		462		462	1,428			6		6
69000		TEACHERS RETIREMENT		3,114		3,114	14,689			52		52
75000		VETERANS AFFAIRS		8,170		8,170	7,665	4,727,387		30		30
75000A		VETERANS HOME BD		32,464		32,464	173,301			573		573
77000		ZOO		30,518		30,518	60,676	48,302		225		225
78000		CORRECTIONS		170,459		170,459	718,224	4,335,175		2,646		2,646
79000		TRANSPORTATION		241,004		241,004	1,471,894	336,009,671		5,082		5,082
80000		PUBLIC SERVICE		11,127		11,127	36,484	517,031		129		129
81000		U OF M		194		194						
82000		PUBLIC UTIL COMM		3,561		3,561	11,126			45		45
99000		MISC OTHER BOARDS										
99010		ACADEMY OF SCIENCE		14		14						
99025		MILITARY ORDER PURPLE HEART		5		5						
99030		MN Safety Council		6		6						
99036		COUNCIL ON VO-TECH ED.		1,163		1,163	986	143,450		3		3
99041		HORTICULTURE		6		6						

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

Sched. No.	Dept. Div.	Name	Net Costs 9.2 Finance Accounting Dept	SWA Trans 9.3 Finance Accounting Services	Net Costs 10.2 Finance Other	SWA Trans 10.3 Finance Financial Reporting	Payroll Trans 10.4 Finance Central Payroll	Fed Cash Receipt 10.5 Finance Single Audit	Net Costs 11.2 Department of Employee Relations	FTE's 11.3 DOER Personnel Administration	Net Costs 12.2 Department of Mediation Services	FTE's 12.3 Mediation State Agencies
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.		760		760	1,833			5		5
99100		WORLD TRADE CTR.		1,609		1,609	1,376			5		5
99150		REGIONAL TRANSIT BOARD		19		19						
99200		HUMANITIES COMMISSION		21		21						
99245		VOYAGEURS PARK		381		381	133			1		1
99270		AMATEUR SPORTS		868		868	1,698			8		8
99300		SENTENCING GUIDELINES		546		546	1,379			6		6
99420		MN/WIS BNDRY AREA		66		66						
99430		UNIFORM LAWS CMSN		32		32						
99440		MENTAL HEALTH & RETARDATION OMBUDS		861		861	4,118			16		16
99460		HAZARDOUS SUBSTANCES BOARD		273		273	476			1		1
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL		1,395		1,395	2,420	1,500		10		10
99550		Higher Education Board		899		899	1,183			6		6
99620		HIGHER ED FAC AUTH		37		37	810			3		3
99640		ETHICAL PRACTICES BOARD		1,047		1,047	1,548			7		7
99690		HEARING EXAMINER		5,606		5,606	19,477			79		79
99700		SCIENCE MUSEUM		8		8						
99710		COUNCIL ON BLACK MINNESOTANS		892		892	729			4		4
99750		COUNCIL ON SPANISH MINNESOTANS		797		797	794			4		4
99760		COUNCIL ON ASIAN MINNESOTANS		845		845	824	25,000		4		4
99780		SOIL & WATER RES		6,338		6,338	11,714	359,555		49		49
99800		FINANCE-DEBT SERVICE		3,418		3,418		135,699				
99901		VETS OF FOREIGN WARS		6		6						
99902		DISABLED AMERICAN VETS		6		6						
99906		FINANCE NON-OPERATING		21,874		21,874	88	2,684,305				
99908		COMMUNICATION IMPAIRED BD		1,209		1,209	555			3		3
99909		TRANSPORTATION REGULATION BOARD		491		491	2,067			8		8
99910		MINNESOTA TECHNOLOGY INC.		10,881		10,881		3,712,968				
99920		MN Business Finance		585		585	372			2		2
99998		COMPUTER TEST/TRAINING		96		96						
99999		OTHER OTHER		715		715	4,210					
Statewide Totals			12,908,807	3,364,442	1,245,587	3,364,442	11,212,029	3,101,903,583	6,656,222	39,591	1,398,683	39,591

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

Sched. No.	Dept. Div.	Name	Net Costs	OLA Avg Hrs	Program Audit Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash	Net Costs
			13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.4 OLA Program Audits	13.5 OLA Single Audits	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 Office of the Attorney General	15.3 OAG Legal Services	16.2 State Auditor Single Audits	17.2 Bureau of Admin. Mgmt.
First Stepdown												
1.2		Equipment Use Charge										
	02000	DEPARTMENT OF ADMINISTRATION										
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
2.3	02110	Commissioner										
2.4	02111	Employee Assistance Program										
2.5	02120	Personnel Services										
2.6	02130	Fiscal Services										
2.6A	02130A	Fiscal A 45% (Gen'l Fund)										
2.6B	02130B	Fiscal B 55% (JSF)										
2.7	02111	Admin Mgmt - Non allocable										
3.2	02300	BUREAU OF FACILITIES MANAGEMENT										
3.3	02307	Plant Mgmt - Resource Recovery										
3.4	02320	Real Estate Mgt - Leasing (10 Fund)										
3.5	02320A	Real Estate Mgmt - Non Allocable										
4.2	02430	Telecommunications (Allocable 10 Fd)										
5.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
5.3	02511	Materials Management - Allocable 10 Fund										
5.4	02519	Central Mail - Allocable 10 Fd										
6.3	02411	Planning and Info Mgmt (old IPO)										
7.2	10000	DEPARTMENT OF FINANCE										
8.2	10000C	FINANCE-BUDGETS										
8.3	10000E	FINANCE- AGENCY CONTROLLERS										
8.4	10000F	FINANCE-BUDGET SUPPORT										
8.5	10000G	FINANCE-BUDGET GENL GOVT										
9.2	10000H	FINANCE-ACCOUNTING										
9.3	10000I	FINANCE-ACCOUNTING										
9.4	10000J	FINANCE-ACCOUNTING - SSP										
9.5	10000K	FINANCE-ACCOUNTING GENL GOVT										
10.2	10000L	FINANCE-OTHER										
10.3	10000M	FINANCE-OTHER FINANCIAL RPTG										
10.4	10000N	FINANCE-OTHER CENTRAL PAYROLL										
10.5	10000O	FINANCE-OTHER SINGLE AUDIT										
10.6	10000P	FINANCE-OTHER GENL GOVT										
11.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS										
11.3	24000A	EMPLOYEE REL-PRSNL ADMN										
11.4	24000B	EMPLOYEE REL-ALL OTHER										
12.2	45000	DEPARTMENT OF MEDIATION SERVICES										
12.3	45000	MEDIATIONS SVCS-STATE AGENCIES										
12.4	45001	MEDIATION SVCS-OTHER										
13.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR										
13.3	49001	LEGIS AUDITS-FINANCIAL AUDITS	1,661,361									
13.4	49002	LEGIS AUDITS-PROGRAM AUDITS	582,481									
13.5	49003	LEGIS AUDITS-SINGLE AUDITS	458,263									
13.6	49004	LEGIS AUDITS-GENERAL GOVT	15,992									
14.2	64000	TREASURER'S OFFICE			668							
14.3	64000A	TREASURER-TREASURY					141,427					
14.4	64000B	TREASURER-OTHER					1,906,072					
15.2	06000	OFFICE OF THE ATTORNEY GENERAL			262			20,656				
15.3	06000A	ATTY GENL-LEGAL SERVICES							13,308,360			
15.4	06000B	ATTY GENL-OTHER							1,024,549			
16.2	61000	STATE AUDITOR - SINGLE AUDIT			98							

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

Sched. No.	Dept. Div.	Name	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.4 OLA Program Audits	13.5 OLA Single Audits	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 Office of the Attorney General	15.3 OAG Legal Services	16.2 State Auditor Single Audits	17.2 Bureau of Admin. Mgmt.
99YYY		Consumer Agencies										
02000		Administration										
02160		Volunteer Services (20 Fund)						885			240,146	
02211		Risk Management (41 Fund)						1,947				
02220		Management Analysis						2,121				
02305		Building Construction						1,441			1,558,576	
02307		Plant Management (Consolidated)						16,673				
02310		Building Fund Operations (69 Fund)						7,212				
02409		IISAC (10 and 20 Fund)						331				
02410		Computer Services/Telecomm (97 Fund)						42,086				
02430		911 Emergency (17 Fund)						5,334				
02443		Records Center/Micrographics						3,603				
02510		Cooperative Purchasing (94 Fund)						410				
02511		Materials Management						1,887				
02512		Materials Distribution (94 Fund)						1,915				
02513		Central Stores (93 Fund)						27,582				
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)						25,141				
02515		Minnesota Bookstore (84 Fund)						5,525				
02518		Central Mail - Addressing/Inserting (98 Fund)						1,175				
02520		Printing - 92 Fund						27,076				
99XXX		OTHER (inc Non-Allowable 10 Fund)										
02140		Oil Overcharge (17 Fund)						146			194,215	
02141		Development Disabilities (30 Fund)						1,765			1,008,727	
02142		STAR (20, 30 Funds)						1,059			668,265	
02113		Public Broadcasting (10 Fund)										
02303		Gov's Residence Council (69 Fund)						225				
02444		Public Info Policy Analysis - PIPA (10 Fund)						225				
02508		Electronic Data Interchange (EDI)						23				
02509		Electronic Equipment Rental						193				
02525		State Building Code (10 Fund)						1,535				
01000		MILITARY AFFAIRS		240		484		23,244			13,108,048	
04000		AGRICULTURE		445				56,160			1,184,037	
07000		PUBLIC SAFETY		1,122	1,396	247		544,651			39,737,510	
08000		OMBUDSMAN CORRECTIONS		32				543				
09100		GAMING-ADMIN UNIT		6								
09200		GAMBLING CONTROL		114				3,021				
09300		PARI-MUTUAL RACING		98				1,102				
09400		STATE LOTTERY		551				1,714				
11000		EXAM BOARDS										
11008		BARBERS						777			785	
11010		ELECTRICITY		99				5,003				
11015		MEDICAL EXAMINERS		137				6,604				
11016		NURSING		60				6,414				
11018		PHARMACY		54				2,161			3,075	
11020		ARCHITECTS & ENGINEERING		39				2,564				
11021		DENTISTRY		34				2,456				
11050		BOXING						334				
11104		CHIROPRACTORS		33				1,730				
11118		PSYCHOLOGY		31				1,413				
11119		OPTOMETRY		45				667				
11133		NURSING HOME ADM		37				865				
11200		SOCIAL WRK & MNLT HLTH		104								
11210		SOCIAL WRK LIC BD						2,085				
11220		MARR & FAMILY THERAPY BD						666				
11310		ABSTRACTORS						14				
11320		ACCOUNTANCY		59				2,325				
11330		PODIATRY		21				375				
11340		VETERINARY MEDICINE		39				566				
11375		PRIVATE DETECTIVE BOARD						312				

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

Sched No.	Dept Div	Name	Net Costs	OLA Avg Hrs	Program Audit Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub	Net Costs	A/G Hours Billed	Fed Cash	Net Costs
			13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.4 OLA Program Audits	13.5 OLA Single Audits	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 Office of the Attorney General	15.3 OAG Legal Services	16.2 State Auditor Single Audits	17.2 Bureau of Admin. Mgmt.
11380		PEACE OFFICERS		156				2,360			39,676	
12000		HEALTH		441		554		115,356			86,801,259	
13000		COMMERCE		335				31,933				
14000		ANIMAL HEALTH BD		90				5,820			220,048	
17000		HUMAN RIGHTS		308				2,419			108,835	
18000		OFFICE OF ENVIRONMENTAL ASSISTANCE						5,033			142,811	
19000		INDIAN AFFAIRS		106				1,279			50,937	
21000		ECONOMIC SECURITY		1,822		1,819		290,060			268,345,031	
22000		TRADE & ECON DEV		614		264		28,674			55,206,384	
25000		CENTER FOR ARTS ED.		278				11,494			21,081	
26000		STATE UNIV SYSTEM		2,125		2,024		161,100			6,901,394	
27000		COMMUNITY COLLEGE BD		4,040		3,010		162,858			7,065,900	
28000		SENATE						1,491				
29000		NATURAL RESOURCES		2,031		430		343,502			17,189,920	
30000		PLANNING		199	267			6,417			105,645	
31000		HOUSE OF REPRESENTATIVES			15,344			1,384				
32000		POLLUTION CONTROL		359				63,789			16,017,687	
33000		TRIAL COURTS						29,427				
34000		HOUSING FINANCE		636				16,713			71,073,947	
36000		EDUCATION-VO-TECH		385		229		23,260			22,574,582	
37000		EDUCATION-CENTRAL OFFICE		1,418		1,874		91,255			274,160,835	
37001		EDUCATION-FARIBAULT SCHOOLS		120				18,842				
38000		INVESTMENT BOARD		2,329				1,456				
39000		GOVERNORS OFFICE		370				5,033				
40000		HISTORICAL SOCIETY		259				843			25,858	
41000		WRKRS COMP CT OF APPEALS		55				471				
42000		LABOR & INDUSTRY		702		52		50,383			3,146,781	
43000		IRON RANGE RESOURCES		509				18,493			5,000	
48000		LABOR INTERPRETIVE CENTER										
50000		ARTS BOARD		235				3,315			899,108	
51000		LEGISLATIVE COMMISSIONS		299				4,793			5,000	
52000		PUBLIC DEFENSE BOARD		370				9,780			177,271	
53000		SECRETARY OF STATE		296				30,199				
55000		HUMAN SERVICES-CENTRAL OFFICE		2,529	300	2,086		386,457			1,857,233,991	
55000A		HUMAN SERVICES-INSTITUTIONS		985				106,709				
58000		COURT OF APPEALS						974				
60000		HIGHER ED COORD BD		174	626			25,226			2,697,107	
61000		STATE AUDITOR		127				5,868				
62000		STATE RETIREMENT		1,255				82,757				
63000		PUBLIC EMPLOYEE RETIREMENT ASSN		864				229,111				
65000		JUDICIAL		631				14,752			362,101	
66000		MN MUNICIPAL BOARD		39				841				
67000		REVENUE		2,444				2,168,703			50,198	
68000		TAX COURT		38				462				
69000		TEACHERS RETIREMENT		759				138,049				
75000		VETERANS AFFAIRS		354				8,170			4,727,387	
75000A		VETERANS HOME BD		439				32,464				
77000		ZOO		216				30,518			48,302	
78000		CORRECTIONS		1,702	750			170,459			4,335,175	
79000		TRANSPORTATION		2,510		373		243,423			336,009,671	
80000		PUBLIC SERVICE		178				11,127			517,031	
81000		U OF M		1,318	1,000			194				
82000		PUBLIC UTIL COMM		135				3,561				
99000		MISC OTHER BOARDS										
99010		ACADEMY OF SCIENCE						14				
99025		MILITARY ORDER PURPLE HEART						5				
99030		MN Safety Council						6				
99036		COUNCIL ON VO-TECH ED.		43				1,163			143,450	
99041		HORTICULTURE						6				

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

Sched. No.	Dept. Div.	Name	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.4 OLA Program Audits	13.5 OLA Single Audits	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 Office of the Attorney General	15.3 OAG Legal Services	16.2 State Auditor Single Audts	17.2 Bureau of Admin. Mgmt.
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.		121				760				
99100		WORLD TRADE CTR.		352				1,609				
99150		REGIONAL TRANSIT BOARD						19				
99200		HUMANITIES COMMISSION						21				
99245		VOYAGEURS PARK		14				381				
99270		AMATEUR SPORTS		82				868				
99300		SENTENCING GUIDELINES		46				546				
99420		MN/WIS BNDRY AREA						66				
99430		UNIFORM LAWS CMSN						32				
99440		MENTAL HEALTH & RETARDATION OMBUDS		43				861				
99460		HAZARDOUS SUBSTANCES BOARD		39				273				
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL		103				1,395			1,500	
99550		Higher Education Board		80				899				
99620		HIGHER ED FAC AUTH						37				
99640		ETHICAL PRACTICES BOARD		101				1,047				
99690		HEARING EXAMINER		72				5,606				
99700		SCIENCE MUSEUM						8				
99710		COUNCIL ON BLACK MINNESOTANS		96				892				
99750		COUNCIL ON SPANISH MINNESOTANS		233				797				
99780		COUNCIL ON ASIAN MINNESOTANS		102				845			25,000	
99780		SOIL & WATER RES		146				6,338			359,555	
99800		FINANCE-DEBT SERVICE						3,418			135,699	
99901		VETS OF FOREIGN WARS		103				6				
99902		DISABLED AMERICAN VETS						6				
99906		FINANCE NON-OPERATING						21,874			2,684,305	
99908		COMMUNICATION IMPAIRED BD		25				1,209				
99909		TRANSPORTATION REGULATION BOARD		88				491				
99910		MINNESOTA TECHNOLOGY INC.		288				10,881			3,712,968	
99920		MN Business Finance						585				
99998		COMPUTER TEST/TRAINING						96				
99999		OTHER OTHER						715			298,886	
Statewide Totals			2,718,097	53,133	31,489	13,808	2,047,499	6,241,034	14,332,909	664,665	3,101,903,583	1,934,330

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

Agency No.	Dept. Div.	Name	Avg. FTE	Avg. FTE	Avg. FTE	Net Costs	SWA Trans	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases	Telephone Costs
			17.3	17.4	17.5	17.6	17.6A	17.6B	18.2	18.3	18.4	19.2
			Admin Mgmt Commissioner Office	Admin Mgmt Employee Assistance	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Admin Mgmt Fiscal "A"	Admin Mgmt Fiscal "B"	Bureau of Facilities Mgmt	Plant Mgmt Resource Recovery	Facilities Management Leasing	Intertech Telecom- munications
99YYY		Consumer Agencies										
02000		Administration										
02160		Volunteer Services (20 Fund)	5	5	5			885		332,584	2	3,440
02211		Risk Management (41 Fund)	4	4	4			1,947		3,401,414	1	1,315
02220		Management Analysis	29	29	29			2,121		1,604,659	1	10,699
02305		Building Construction	28	28	28			1,441		2,514,484	1	11,538
02307		Plant Management (Consolidated)	219	219	219			16,673		22,504,054	4	57,232
02310		Building Fund Operations (69 Fund)	0	0	0			7,212		72,873		
02409		IISAC (10 and 20 Fund)	2	2	2			331		121,805		565
02410		Computer Services/Telecomm (97 Fund)	234	234	234			42,086		47,880,637	2	161,792
02430		911 Emergency (17 Fund)						5,334		3,986,458		2,185
02443		Records Center/Micrographics	21	21	21			3,603		968,468	6	5,139
02510		Cooperative Purchasing (94 Fund)	3	3	3			410		269,159		6,500
02511		Materials Management	0	0	0			1,887		1,294	1	
02512		Materials Distribution (94 Fund)	10	10	10			1,915		618,618		2,652
02513		Central Stores (93 Fund)	15	15	15			27,582		5,981,375		1,969
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)	16	16	16			25,141		2,882,439	1	5,071
02515		Minnesota Bookstore (84 Fund)	20	20	20			5,525		2,158,014		17,368
02518		Central Mail - Addressing/Inserting (98 Fund)	7	7	7			1,175		273,432	6	290
02520		Printing - 92 Fund	44	44	44			27,076		4,993,372		9,756
99XXX		OTHER (inc Non-Allowable 10 Fund)						0				
02140		Oil Overcharge (17 Fund)	1	1	1			146		50,080		281
02141		Development Disabilities (30 Fund)	7	7	7			1,765		791,540	1	14,656
02142		STAR (20, 30 Funds)	4	4	4			1,059		431,660	2	3,394
02113		Public Broadcasting (10 Fund)						0				
02303		Gov's Residence Council (69 Fund)						225		14,784	1	
02444		Public Info Policy Analysis - PIPA (10 Fund)	4	4	4			225		219,456		1,822
02508		Electronic Data Interchange (EDI)						23				
02509		Electronic Equipment Rental	0	0	0			193		1,928		17
02525		State Building Code (10 Fund)	27	27	27			1,535		1,819,621		16,000
01000		MILITARY AFFAIRS		339						19,871,210	33	320,767
04000		AGRICULTURE		457						27,711,645	12	249,668
07000		PUBLIC SAFETY		1,772						104,963,968	57	1,296,757
08000		OMBUDSMAN CORRECTIONS		8						426,577		2,934
09100		GAMING-ADMIN UNIT										
09200		GAMBLING CONTROL		37						1,845,451	4	20,537
09300		PARI-MUTUAL RACING		3						285,235		6,312
09400		STATE LOTTERY		209						7,998,327	4	
11000		EXAM BOARDS										
11008		BARBERS		2						110,489		461
11010		ELECTRICITY		21						4,779,992	2	11,033
11015		MEDICAL EXAMINERS		29						1,845,016		13,606
11016		NURSING		27						1,522,772	1	7,920
11018		PHARMACY		9						583,342	1	3,823
11020		ARCHITECTS & ENGINEERING		7						539,499		3,156
11021		DENTISTRY		8						547,849		5,785
11050		BOXING		2						62,106		585
11104		CHIROPRACTORS		4						278,383	1	1,842
11118		PSYCHOLOGY		6						307,379		1,722
11119		OPTOMETRY		1						63,634		1,118
11133		NURSING HOME ADM		2						165,190		1,778
11200		SOCIAL WRK & MNLT HLTH										
11210		SOCIAL WRK LIC BD		9						429,605		4,553
11220		MARR & FAMILY THERAPY BD		2						87,556		859
11310		ABSTRACTORS										
11320		ACCOUNTANCY		5						458,130	1	2,529
11330		PODIATRY								29,385		334
11340		VETERINARY MEDICINE		1						101,462		709
11375		PRIVATE DETECTIVE BOARD		1						61,839		842

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

Sched. No.	Dept. Div.	Name	FTE's 17.3 Admin Mgmt Commissioner Office	FTE's 17.4 Admin Mgmt Employee Assistance	FTE's 17.5 Admin Mgmt Personnel Office	Net Costs 17.6 Admin Mgmt Fiscal Services	SWA Trans 17.6A Admin Mgmt Fiscal "A"	SWA Trans 17.6B Admin Mgmt Fiscal "B"	Net Costs 18.2 Bureau of Facilities Mgmt	Obj 0-3 Costs 18.3 Plant Mgmt Resource Recovery	Leases Processed 18.4 Facilities Management Leasing	Telephone Costs 19.2 Intertech Telecom- munications
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.		5						259,744	1	12,265
99100		WORLD TRADE CTR.		5						703,738		
99150		REGIONAL TRANSIT BOARD										
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK		1						63,222		2,400
99270		AMATEUR SPORTS		8						434,490		4,463
99300		SENTENCING GUIDELINES		6						315,393	1	2,253
99420		MN/WIS BNDRY AREA								2,361		
99430		UNIFORM LAWS CMSN								26,904		
99440		MENTAL HEALTH & RETARDATION OMBUDS		16						870,580	1	11,126
99460		HAZARDOUS SUBSTANCES BOARD		1						110,348		545
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL		10						560,970	4	6,887
99550		Higher Education Board		6						671,263		9,643
99620		HIGHER ED FAC AUTH		3						165,226		2,464
99640		ETHICAL PRACTICES BOARD		7						404,767	1	
99690		HEARING EXAMINER		79						5,744,903	3	53,217
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS		4						264,930		2,330
99750		COUNCIL ON SPANISH MINNESOTANS		4						251,232	3	3,498
99760		COUNCIL ON ASIAN MINNESOTANS		4						227,436		2,131
99780		SOIL & WATER RES		49						2,789,524	10	50,265
99800		FINANCE-DEBT SERVICE										
99901		VETS OF FOREIGN WARS									1	
99902		DISABLED AMERICAN VETS									1	
99906		FINANCE NON-OPERATING								2,998,597		
99908		COMMUNICATION IMPAIRED BD		3						4,727,246		370,467
99909		TRANSPORTATION REGULATION BOARD		8						701,143		2,977
99910		MINNESOTA TECHNOLOGY INC.								6,259,433		140,484
99920		MN Business Finance		2						233,238		7,321
99998		COMPUTER TEST/TRAINING										
99999		OTHER OTHER								19,989	13	
Statewide Totals			99	39,555	798	659,305	4,169	177,515	1,105,409	2,993,190,409	730	20,988,749

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

Sched. No.	Dept. Div.	Name	Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	AID's	Net Costs	SWA Trans
			20.2	20.3	20.4	21.3	22.2	23.2	23.3	23.4	24.2	24.3
			Bureau of Operations Mgmt	Operations Materials Management	Operations Central Mail	Planning and Information Mgmt	Department of Finance	Finance Budgets	Finance Agency Controllers	Finance Budget Support	Finance Accounting Dept	Finance Accounting Services
99YYY		Consumer Agencies										
02000		Administration										
02160		Volunteer Services (20 Fund)		5	15,962	1,055			885	6		885
02211		Risk Management (41 Fund)		55	741	1,199			1,947	7		1,947
02220		Management Analysis		32	4,406	1,802			2,121	7		2,121
02305		Building Construction		50	3,716	216			1,441	19		1,441
02307		Plant Management (Consolidated)		154	2,046	21,251			16,673	25		16,673
02310		Building Fund Operations (69 Fund)		1,016					7,212	5		7,212
02409		IISAC (10 and 20 Fund)		4	1,173	420			331	1		331
02410		Computer Services/Telecomm (97 Fund)		411	42,608	21,357			42,086	80		42,086
02430		911 Emergency (17 Fund)		71	22	648			5,334	5		5,334
02443		Records Center/Micrographics		36	1,200				3,603	5		3,603
02510		Cooperative Purchasing (94 Fund)			223				410	3		410
02511		Materials Management		12					1,887	2		1,887
02512		Materials Distribution (94 Fund)		1	2,038				1,915	8		1,915
02513		Central Stores (93 Fund)		65	3,408	467			27,582	2		27,582
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)		541	2,036	15,712			25,141	7		25,141
02515		Minnesota Bookstore (84 Fund)		21	87,710	925			5,525	5		5,525
02518		Central Mail - Addressing/Inserting (98 Fund)		2					1,175	1		1,175
02520		Printing - 92 Fund		36	953	1,900			27,076	1		27,076
99XXX		OTHER (inc Non-Allowable 10 Fund)										
02140		Oil Overcharge (17 Fund)		9	77	456			146	3		146
02141		Development Disabilities (30 Fund)		42	16,954	752			1,765	23		1,765
02142		STAR (20, 30 Funds)		19	8,967	562			1,059	7		1,059
02113		Public Broadcasting (10 Fund)								8		
02303		Gov's Residence Council (69 Fund)		3	61				225	7		225
02444		Public Info Policy Analysis - PIPA (10 Fund)			1,181	883			225	1		225
02508		Electronic Data Interchange (EDI)							23			23
02509		Electronic Equipment Rental							193	1		193
02525		State Building Code (10 Fund)		5	18,860	3,100			1,535	3		1,535
01000		MILITARY AFFAIRS		91		1,860			23,244	103		23,244
04000		AGRICULTURE		1,096	153,711	22,137			56,160	290		56,160
07000		PUBLIC SAFETY		1,940	2,151,809	2,689,131			532,818	490		532,818
08000		OMBUDSMAN CORRECTIONS		5	806	816			543	2		543
09100		GAMING-ADMIN UNIT										
09200		GAMBLING CONTROL		8	6,925	1,020			3,021	3		3,021
09300		PARI-MUTUAL RACING		8		2,811			1,102	20		1,102
09400		STATE LOTTERY							1,714	1		1,714
11000		EXAM BOARDS										
11008		BARBERS		2	14,615	240			777	2		777
11010		ELECTRICITY		24		19,175			5,003	5		5,003
11015		MEDICAL EXAMINERS		61	33,461	2,425			6,604	5		6,604
11016		NURSING		10	157,110	49,544			6,414	5		6,414
11018		PHARMACY		3	2,967	16,072			2,161	4		2,161
11020		ARCHITECTS & ENGINEERING		15	28,582	9,283			2,564	2		2,564
11021		DENTISTRY		23	10,015	7,625			2,456	3		2,456
11050		BOXING		1	2,930				334	2		334
11104		CHIROPRACTORS		9	572				1,730	4		1,730
11118		PSYCHOLOGY		8	1,812				1,413	3		1,413
11119		OPTOMETRY		2	709				667	3		667
11133		NURSING HOME ADM		2	9,688	11,304			865	3		865
11200		SOCIAL WRK & MNTH HLTH										
11210		SOCIAL WRK LIC BD		2	2,884	16,077			2,085	3		2,085
11220		MARR & FAMILY THERAPY BD		3	17,729	2,700			666	3		666
11310		ABSTRACTORS							14	2		14
11320		ACCOUNTANCY		12	300	16,802			2,325	2		2,325
11330		PODIATRY		3					375	3		375
11340		VETERINARY MEDICINE		3	11,743				566	3		566
11375		PRIVATE DETECTIVE BOARD		3					312	2		312

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

		Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	AID's	Net Costs	SWA Trans
Sched. No.	Dept. Div.	20.2 Bureau of Operations Mgmt	20.3 Operations Materials Management	20.4 Operations Central Mail	21.3 Planning and Information Mgmt	22.2 Department of Finance	23.2 Finance Budgets	23.3 Finance Agency Controllers	23.4 Finance Budget Support	24.2 Finance Accounting Dept	24.3 Finance Accounting Services
Name											
11380			19	2,653	655			2,360	12		2,360
12000	HEALTH		1,569	423,983	229,026			115,356	830		115,356
13000	COMMERCE		27	135,435	14,743			31,933	36		31,933
14000	ANIMAL HEALTH BD		29	20,613	26,208			5,820	13		5,820
17000	HUMAN RIGHTS		18	24,308	4,535			2,419	26		2,419
18000	OFFICE OF ENVIRONMENTAL ASSISTANCE		51	47,719	10,319			5,033	49		5,033
19000	INDIAN AFFAIRS		11	844	102			1,279	23		1,279
21000	ECONOMIC SECURITY		3,318	14,035	288,118			284,323	135		284,323
22000	TRADE & ECON DEV		618	432,396	37,076			28,674	238		28,674
25000	CENTER FOR ARTS ED.		203	32,646	738			11,494	23		11,494
26000	STATE UNIV SYSTEM		3,981	88,405	17,577			161,100	79		161,100
27000	COMMUNITY COLLEGE BD		2,122	122,066	27,318			162,858	106		162,858
28000	SENATE				11,073			1,491	4		1,491
29000	NATURAL RESOURCES		2,444	551,830	167,519			302,048	1,869		302,048
30000	PLANNING		127	38,461	20,496			6,417	48		6,417
31000	HOUSE OF REPRESENTATIVES				7,510			1,384	9		1,384
32000	POLLUTION CONTROL		816	53,176	2,034			63,789	625		63,789
33000	TRIAL COURTS		69	3,302	340			29,427	86		29,427
34000	HOUSING FINANCE		147	85,011	585,023			16,713	62		16,713
36000	EDUCATION-VO-TECH		174	65,027	59,689			23,260	247		23,260
37000	EDUCATION-CENTRAL OFFICE		974	380,154	62,161			91,255	627		91,255
37001	EDUCATION-FARIBAUTL SCHOOLS		34		512			6,842	77		6,842
38000	INVESTMENT BOARD		20	5,030				1,456	44		1,456
39000	GOVERNORS OFFICE		21	39,254	6,716			5,033	15		5,033
40000	HISTORICAL SOCIETY		1					843	21		843
41000	WRKRS COMP CT OF APPEALS		4	3,147	945			471	2		471
42000	LABOR & INDUSTRY		604	208,861	27,728			47,258	153		47,258
43000	IRON RANGE RESOURCES		340		882			18,493	75		18,493
48000	LABOR INTERPRETIVE CENTER										
50000	ARTS BOARD		414		105			3,315	36		3,315
51000	LEGISLATIVE COMMISSIONS				4,800			4,793	35		4,793
52000	PUBLIC DEFENSE BOARD		1		582			9,780	22		9,780
53000	SECRETARY OF STATE		51	100,163	34,391			6,169	25		6,169
55000	HUMAN SERVICES-CENTRAL OFFICE		2,600	2,354,516	26,684,511			157,076	655		157,076
55000A	HUMAN SERVICES-INSTITUTIONS		867					106,709	536		106,709
58000	COURT OF APPEALS		5	20,438				974	3		974
60000	HIGHER ED COORD BD		205	68,128	13,633			14,567	66		14,567
61000	STATE AUDITOR		77	29,539	3,089			5,868	12		5,868
62000	STATE RETIREMENT		11	95,665	160,907			4,400	12		4,400
63000	PUBLIC EMPLOYEE RETIREMENT ASSN		82	269,482	4,018			7,202	14		7,202
65000	JUDICIAL		166	85,516				14,752	71		14,752
66000	MN MUNICIPAL BOARD		9	1,477	12,691			841	4		841
67000	REVENUE		588	1,202,952	3,041,913			67,950	126		67,950
68000	TAX COURT		3	5,000	854			462	2		462
69000	TEACHERS RETIREMENT		25	157,186	54,813			3,114	2		3,114
75000	VETERANS AFFAIRS		23	13,675	6,328			8,170	17		8,170
75000A	VETERANS HOME BD		150		2,648			32,464	136		32,464
77000	ZOO		116		685			30,518	141		30,518
78000	CORRECTIONS		2,385	65,602	135,141			170,459	1,070		170,459
79000	TRANSPORTATION		6,092	299,987	1,029,873			241,004	393		241,004
80000	PUBLIC SERVICE		279	10,587	38,149			11,127	61		11,127
81000	U OF M							194	65		194
82000	PUBLIC UTIL COMM		56	10,178	2,390			3,561	11		3,561
99000	MISC OTHER BOARDS										
99010	ACADEMY OF SCIENCE							14	1		14
99025	MILITARY ORDER PURPLE HEART							5	1		5
99030	MN Safety Council							6	1		6
99036	COUNCIL ON VO-TECH ED.		12					1,163	7		1,163
99041	HORTICULTURE							6	1		6

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

Sched. No.	Dept. Div.	Name	Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	AID's	Net Costs	SWA Trans
			20.2 Bureau of Operations Mgmt	20.3 Operations Materials Management	20.4 Operations Central Mail	21.3 Planning and Information Mgmt	22.2 Department of Finance	23.2 Finance Budgets	23.3 Finance Agency Controllers	23.4 Finance Budget Support	24.2 Finance Accounting Dept	24.3 Finance Accounting Services
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.		37	5,696	34			760	8		760
99100		WORLD TRADE CTR.		1	705	4			1,609	11		1,609
99150		REGIONAL TRANSIT BOARD							19	4		19
99200		HUMANITIES COMMISSION							21	2		21
99245		VOYAGEURS PARK		3					381	1		381
99270		AMATEUR SPORTS		12					868	4		868
99300		SENTENCING GUIDELINES		11	6,192	119			546	6		546
99420		MNWWIS BNDRY AREA							66	1		66
99430		UNIFORM LAWS CMSN							32	1		32
99440		MENTAL HEALTH & RETARDATION OMBUDS		7	1,568	1,484			861	2		861
99460		HAZARDOUS SUBSTANCES BOARD		3	166	8,607			273	1		273
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL		12	12,607	3,991			1,395	10		1,395
99550		Higher Education Board		25	2,736	318			899	3		899
99620		HIGHER ED FAC AUTH							37	1		37
99640		ETHICAL PRACTICES BOARD		15		19,031			1,047	17		1,047
99690		HEARING EXAMINER		54	6,535	2,571			5,606	9		5,606
99700		SCIENCE MUSEUM							8	2		8
99710		COUNCIL ON BLACK MINNESOTANS		4	29,950				892	16		892
99750		COUNCIL ON SPANISH MINNESOTANS		16	10,273	332			797	14		797
99760		COUNCIL ON ASIAN MINNESOTANS		3	4,919	217			845	12		845
99780		SOIL & WATER RES		828	727	1,089			6,338	41		6,338
99800		FINANCE-DEBT SERVICE							3,418	122		3,418
99901		VETS OF FOREIGN WARS							6	1		6
99902		DISABLED AMERICAN VETS							6	1		6
99906		FINANCE NON-OPERATING		99	1,147				21,874	48		21,874
99908		COMMUNICATION IMPAIRED BD		15	5,169	19,744			1,209	3		1,209
99909		TRANSPORTATION REGULATION BOARD		1	1,709	342			491	3		491
99910		MINNESOTA TECHNOLOGY INC.		30					10,881	37		10,881
99920		MN Business Finance		7					585	1		585
99998		COMPUTER TEST/TRAINING							96	8		96
99999		OTHER OTHER		1					715	49		715
Statewide Totals			4,024,161	39,678	11,089,583	37,307,426	15,876,933	1,724,212	3,323,473	10,900	12,908,807	3,323,473

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

Sched. No.	Dept. Div.	Name	Net Costs 25.2 Finance Other	SWA Trans 25.3 Finance Financial Reporting	Payroll Trans 25.4 Finance Central Payroll	Fed Cash Receipt 25.5 Finance Single Audit	Net Costs 26.2 Department of Employee Relations	FTE's 26.3 DOER Personnel Administration	Net Costs 27.2 Department of Mediation Services	FTE's 27.3 Mediation State Agencies	Net Costs 28.2 Office of the Legislative Auditor	OLA Avg Hrs 28.3 OLA Financial Audits
99YYY		Consumer Agencies										
02000		Administration										
02160		Volunteer Services (20 Fund)		885	1,409	240,146		5		5		
02211		Risk Management (41 Fund)		1,947	1,068			4		4		
02220		Management Analysis		2,121	9,818			29		29		
02305		Building Construction		1,441	7,703	1,558,576		28		28		
02307		Plant Management (Consolidated)		16,673	65,811			219		219		
02310		Building Fund Operations (69 Fund)		7,212	447			0		0		
02409		IISAC (10 and 20 Fund)		331	446			2		2		
02410		Computer Services/Telecomm (97 Fund)		42,086	60,497			234		234		
02430		911 Emergency (17 Fund)		5,334	826							
02443		Records Center/Micrographics		3,603	6,506			21		21		
02510		Cooperative Purchasing (94 Fund)		410	1,170			3		3		
02511		Materials Management		1,887	283			0		0		
02512		Materials Distribution (94 Fund)		1,915	4,245			10		10		
02513		Central Stores (93 Fund)		27,582	4,737			15		15		
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)		25,141	5,213			16		16		
02515		Minnesota Bookstore (84 Fund)		5,525	5,860			20		20		
02518		Central Mail - Addressing/Inserting (98 Fund)		1,175	4,250			7		7		
02520		Printing - 92 Fund		27,076	19,165			44		44		
99XXX		OTHER (inc Non-Allowable 10 Fund)										
02140		Oil Overcharge (17 Fund)		146	500	194,215		1		1		
02141		Development Disabilities (30 Fund)		1,765	1,500	1,008,727		7		7		
02142		STAR (20, 30 Funds)		1,059	817	668,265		4		4		
02113		Public Broadcasting (10 Fund)										
02303		Gov's Residence Council (69 Fund)		225								
02444		Public Info Policy Analysis - PIPA (10 Fund)		225	834			4		4		
02508		Electronic Data Interchange (EDI)		23								
02509		Electronic Equipment Rental		193	116			0		0		
02525		State Building Code (10 Fund)		1,535	5,997			27		27		
01000		MILITARY AFFAIRS		23,244	101,780	13,108,048		339		339		240
04000		AGRICULTURE		56,160	120,450	1,184,037		457		457		445
07000		PUBLIC SAFETY		532,818	496,293	39,737,510		1,772		1,772		1,122
08000		OMBUDSMAN CORRECTIONS		543	1,999			8		8		32
09100		GAMING-ADMIN UNIT										6
09200		GAMBLING CONTROL		3,021	9,248			37		37		114
09300		PARI-MUTUAL RACING		1,102	793			3		3		98
09400		STATE LOTTERY		1,714	49,710			209		209		551
11000		EXAM BOARDS										
11008		BARBERS		777	341	785		2		2		
11010		ELECTRICITY		5,003	5,167			21		21		99
11015		MEDICAL EXAMINERS		6,604	7,441			29		29		137
11016		NURSING		6,414	6,921			27		27		60
11018		PHARMACY		2,161	2,080	3,075		9		9		54
11020		ARCHITECTS & ENGINEERING		2,564	1,899			7		7		39
11021		DENTISTRY		2,456	1,720			8		8		34
11050		BOXING		334	404			2		2		
11104		CHIROPRACTORS		1,730	1,067			4		4		33
11118		PSYCHOLOGY		1,413	1,543			6		6		31
11119		OPTOMETRY		667	246			1		1		45
11133		NURSING HOME ADM		865	498			2		2		37
11200		SOCIAL WRK & MNTL HLTH										104
11210		SOCIAL WRK LIC BD		2,085	2,388			9		9		
11220		MARR & FAMILY THERAPY BD		666	410			2		2		
11310		ABSTRACTORS		14								
11320		ACCOUNTANCY		2,325	843			5		5		59
11330		PODIATRY		375								21
11340		VETERINARY MEDICINE		566	428			1		1		39
11375		PRIVATE DETECTIVE BOARD		312	401			1		1		

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

Sched. No.	Dept. Div.	Name	25.2 Finance Other	25.3 Finance Financial Reporting	25.4 Finance Central Payroll	25.5 Finance Single Audit	26.2 Department of Employee Relations	26.3 DOER Personnel Administration	27.2 Department of Mediation Services	27.3 Mediation State Agencies	28.2 Office of the Legislative Auditor	28.3 OLA Financial Audits	OLA Avg Hrs
99042		PUBLIC EMPLOYEE REL BD											
99050		CAPITOL AREA ARCH.		760	1,833			5		5		121	
99100		WORLD TRADE CTR.		1,609	1,376			5		5		352	
99150		REGIONAL TRANSIT BOARD		19									
99200		HUMANITIES COMMISSION		21									
99245		VOYAGEURS PARK		381	133			1		1		14	
99270		AMATEUR SPORTS		868	1,698			8		8		82	
99300		SENTENCING GUIDELINES		546	1,379			6		6		46	
99420		MN/WIS BNDRY AREA		66									
99430		UNIFORM LAWS CMSN		32									
99440		MENTAL HEALTH & RETARDATION OMBUDS		861	4,118			16		16		43	
99460		HAZARDOUS SUBSTANCES BOARD		273	476			1		1		39	
99500		HEALTH CARE COMMISSION											
99510		DISABILITY COUNCIL		1,395	2,420	1,500		10		10		103	
99550		Higher Education Board		899	1,183			6		6		80	
99620		HIGHER ED FAC AUTH		37	810			3		3			
99640		ETHICAL PRACTICES BOARD		1,047	1,548			7		7		101	
99690		HEARING EXAMINER		5,606	19,477			79		79		72	
99700		SCIENCE MUSEUM		8									
99710		COUNCIL ON BLACK MINNESOTANS		892	729			4		4		96	
99750		COUNCIL ON SPANISH MINNESOTANS		797	794			4		4		233	
99760		COUNCIL ON ASIAN MINNESOTANS		845	824	25,000		4		4		102	
99780		SOIL & WATER RES		6,338	11,714	359,555		49		49		146	
99800		FINANCE-DEBT SERVICE		3,418		135,699							
99901		VETS OF FOREIGN WARS		6								103	
99902		DISABLED AMERICAN VETS		6									
99906		FINANCE NON-OPERATING		21,874	88	2,684,305							
99908		COMMUNICATION IMPAIRED BD		1,209	555			3		3		25	
99909		TRANSPORTATION REGULATION BOARD		491	2,067			8		8		88	
99910		MINNESOTA TECHNOLOGY INC.		10,881		3,712,968						288	
99920		MN Business Finance		585	372			2		2			
99998		COMPUTER TEST/TRAINING		96									
99999		OTHER OTHER		715	4,210								
Statewide Totals			1,245,587	3,323,473	11,137,282	3,101,903,583	6,656,222	39,134	1,398,683	39,112	2,718,097	43,152	

Statewide Cost Allocation Plan
 Budget 1996 and Actual 1994
 Allocation Statistics

Program	Audit Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash	
Sched. No.	Dept. Div.	Name	OLA Program Audits	OLA Single Audits	State Treasurer's Office	Office of the Attorney General	OAG Legal Services	State Auditor Single Audits
First Stepdown								
1.2		Equipment Use Charge						
	02000	DEPARTMENT OF ADMINISTRATION						
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN						
2.3	02110	Commissioner						
2.4	02111	Employee Assistance Program						
2.5	02120	Personnel Services						
2.6	02130	Fiscal Services						
2.6A	02130A	Fiscal A 45% (Gen'l Fund)						
2.6B	02130B	Fiscal B 55% (ISF)						
2.7	02111	Admin Mgmt - Non allocable						
3.2	02300	BUREAU OF FACILITIES MANAGEMENT						
3.3	02307	Plant Mgmt - Resource Recovery						
3.4	02320	Real Estate Mgt - Leasing (10 Fund)						
3.5	02320A	Real Estate Mgmt - Non Allocable						
4.2	02430	Telecommunications (Allocable 10 Fd)						
5.2	02500	BUREAU OF OPERATIONS MANAGEMENT						
5.3	02511	Materials Management - Allocable 10 Fund						
5.4	02519	Central Mail - Allocable 10 Fd						
5.3	02411	Planning and Info Mgmt (old IPO)						
7.2	10000	DEPARTMENT OF FINANCE						
3.2	10000C	FINANCE-BUDGETS						
3.3	10000E	FINANCE- AGENCY CONTROLLERS						
3.4	10000F	FINANCE-BUDGET SUPPORT						
3.5	10000G	FINANCE-BUDGET GENL GOVT						
3.2	10000H	FINANCE-ACCOUNTING						
3.3	10000I	FINANCE-ACCOUNTING						
3.4	10000J	FINANCE-ACCOUNTING - SSP						
3.5	10000K	FINANCE-ACCOUNTING GENL GOVT						
0.2	10000L	FINANCE-OTHER						
0.3	10000M	FINANCE-OTHER FINANCIAL RPTG						
0.4	10000N	FINANCE-OTHER CENTRAL PAYROLL						
0.5	10000O	FINANCE-OTHER SINGLE AUDIT						
0.6	10000P	FINANCE-OTHER GENL GOVT						
1.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS						
1.3	24000A	EMPLOYEE REL-PRSNL ADMN						
1.4	24000B	EMPLOYEE REL-ALL OTHER						
2.2	45000	DEPARTMENT OF MEDIATION SERVICES						
2.3	45000	MEDIATIONS SVCS-STATE AGENCIES						
2.4	45001	MEDIATION SVCS-OTHER						
3.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR						
3.3	49001	LEGIS AUDITS-FINANCIAL AUDITS						
3.4	49002	LEGIS AUDITS-PROGRAM AUDITS						
3.5	49003	LEGIS AUDITS-SINGLE AUDITS						
3.6	49004	LEGIS AUDITS-GENERAL GOVT						
1.2	64000	TREASURER'S OFFICE						
1.3	64000A	TREASURER-TREASURY						
1.4	64000B	TREASURER-OTHER						
1.2	06000	OFFICE OF THE ATTORNEY GENERAL						
1.3	06000A	ATTY GENL-LEGAL SERVICES						
1.4	06000B	ATTY GENL-OTHER						
1.2	61000	STATE AUDITOR - SINGLE AUDIT						

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

Sched. No.	Dept. Div.	Name	Program Audit Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash
			28.4 OLA Program Audits	28.5 OLA Single Audits	29.2 State Treasurer's Office	29.3 Treasurer Treasury Allocable	30.2 Office of the Attorney General	30.3 OAG Legal Services	31.2 State Auditor Single Audits
Second Stepdown									
DEPARTMENT OF ADMINISTRATION									
17.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN							
17.3	02110	Commissioner							
17.4	02111	Employee Assistance Program							
17.5	02120	Personnel Services							
17.6	02130	Fiscal Services							
17.6A	02130A	Fiscal A 45% (Gen'l Fund)							
17.6B	02130B	Fiscal B 55% (ISF)							
17.7	02111	Admin Mgmt - Non allocable							
18.2	02300	BUREAU OF PROPERTY MANAGEMENT							
18.3	02307	Plant Mgmt - Resource Recovery							
18.4	02320	Real Estate Mgt - Leasing (10 Fund)							
18.5	02320A	Real Estate Mgmt - Non Allocable							
19.2	02430	Telecommunications (Allocable 10 Fd)							
20.2	02500	BUREAU OF OPERATIONS MANAGEMENT							
20.3	02511	Materials Management - Allocable 10 Fund							
20.4	02519	Central Mail - Allocable 10 Fd							
21.3	02411	Planning and Info Mgmt (old IPO)							
22.2	10000	DEPARTMENT OF FINANCE							
23.2	10000C	FINANCE-BUDGETS							
23.3	10000E	FINANCE- AGENCY CONTROLLERS							
23.4	10000F	FINANCE-BUDGET SUPPORT							
23.5	10000G	FINANCE-BUDGET GENL GOVT							
24.2	10000H	FINANCE-ACCOUNTING							
24.3	10000I	FINANCE-ACCOUNTING							
24.4	10000J	FINANCE-ACCOUNTING - SSP							
24.5	10000K	FINANCE-ACCOUNTING GENL GOVT							
25.2	10000L	FINANCE-OTHER							
25.3	10000M	FINANCE-OTHER FINANCIAL RPTG							
25.4	10000N	FINANCE-OTHER CENTRAL PAYROLL							
25.5	10000O	FINANCE-OTHER SINGLE AUDIT							
25.6	10000P	FINANCE-OTHER GENL GOVT							
26.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS							
26.3	24000A	EMPLOYEE REL-PRSNL ADMN							
26.4	24000B	EMPLOYEE REL-ALL OTHER							
27.2	45000	DEPARTMENT OF MEDIATION SERVICES							
27.3	45000	MEDIATIONS SVCS-STATE AGENCIES							
27.4	45001	MEDIATION SVCS-OTHER							
28.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR							
28.3	49001	LEGIS AUDITS-FINANCIAL AUDITS							
28.4	49002	LEGIS AUDITS-PROGRAM AUDITS							
28.5	49003	LEGIS AUDITS-SINGLE AUDITS							
28.6	49004	LEGIS AUDITS-GENERAL GOVT							
29.2	64000	TREASURER'S OFFICE							
29.3	64000A	TREASURER-TREASURY			141,427				
29.4	64000B	TREASURER-OTHER			1,906,072				
30.2	06000	OFFICE OF THE ATTORNEY GENERAL				20,656			
30.3	06000A	ATTY GENL-LEGAL SERVICES					13,308,360		
30.4	06000B	ATTY GENL-OTHER					1,024,549		
31.2	61000	STATE AUDITOR - SINGLE AUDIT							

Statewide Cost Allocation Plan
 Budget 1996 and Actual 1994
 Allocation Statistics

Sched. No.	Dept. Div.	Name	Program Audit Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash
			28.4 OLA Program Audits	28.5 OLA Single Audits	29.2 State Treasurer's Office	29.3 Treasurer Treasury Allocable	30.2 Office of the Attorney General	30.3 OAG Legal Services	31.2 State Auditor Single Audts
99YYY		Consumer Agencies							
02000		Administration							
02160		Volunteer Services (20 Fund)				885			240,146
02211		Risk Management (41 Fund)				1,947			
02220		Management Analysis				2,121			
02305		Building Construction				1,441			1,558,576
02307		Plant Management (Consolidated)				16,673			
02310		Building Fund Operations (69 Fund)				7,212			
02409		IISAC (10 and 20 Fund)				331			
02410		Computer Services/Telecomm (97 Fund)				42,086			
02430		911 Emergency (17 Fund)				5,334			
02443		Records Center/Micrographics				3,603			
02510		Cooperative Purchasing (94 Fund)				410			
02511		Materials Management				1,887			
02512		Materials Distribution (94 Fund)				1,915			
02513		Central Stores (93 Fund)				27,582			
02514		Travel Mgmt (Pri Srchrg, Mtr Pool, Cmtr Vans)				25,141			
02515		Minnesota Bookstore (84 Fund)				5,525			
02518		Central Mail - Addressing/Inserting (98 Fund)				1,175			
02520		Printing - 92 Fund				27,076			
99XXX		OTHER (inc Non-Allowable 10 Fund)							
02140		Oil Overcharge (17 Fund)				146			194,215
02141		Development Disabilities (30 Fund)				1,765			1,008,727
02142		STAR (20, 30 Funds)				1,059			668,265
02113		Public Broadcasting (10 Fund)							
02303		Gov's Residence Council (69 Fund)				225			
02444		Public Info Policy Analysis - PIPA (10 Fund)				225			
02508		Electronic Data Interchange (EDI)				23			
02509		Electronic Equipment Rental				193			
02525		State Building Code (10 Fund)				1,535			
01000		MILITARY AFFAIRS		484		23,244			13,108,048
04000		AGRICULTURE				56,160			1,184,037
07000		PUBLIC SAFETY	1,396	247		544,651			39,737,510
08000		OMBUDSMAN CORRECTIONS				543			
09100		GAMING-ADMIN UNIT							
09200		GAMBLING CONTROL				3,021			
09300		PARI-MUTUAL RACING				1,102			
09400		STATE LOTTERY				1,714			
11000		EXAM BOARDS							
11008		BARBERS				777			785
11010		ELECTRICITY				5,003			
11015		MEDICAL EXAMINERS				6,604			
11016		NURSING				6,414			
11018		PHARMACY				2,161			3,075
11020		ARCHITECTS & ENGINEERING				2,564			
11021		DENTISTRY				2,456			
11050		BOXING				334			
11104		CHIROPRACTORS				1,730			
11118		PSYCHOLOGY				1,413			
11119		OPTOMETRY				667			
11133		NURSING HOME ADM				865			
11200		SOCIAL WRK & MNTL HLTH							
11210		SOCIAL WRK LIC BD				2,085			
11220		MARR & FAMILY THERAPY BD				666			
11310		ABSTRACTORS				14			
11320		ACCOUNTANCY				2,325			
11330		PODIATRY				375			
11340		VETERINARY MEDICINE				566			
11375		PRIVATE DETECTIVE BOARD				312			

Statewide Cost Allocation Plan
Budget 1996 and Actual 1994
Allocation Statistics

		Program Audit Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash
Sched. No.	Dept. Div	28.4 OLA Program Audits	28.5 OLA Single Audits	29.2 State Treasurer's Office	29.3 Treasurer Treasury Allocable	30.2 Office of the Attorney General	30.3 OAG Legal Services	31.2 State Auditor Single Audits
11380	PEACE OFFICERS				2,360			39,676
12000	HEALTH		554		115,356			86,801,259
13000	COMMERCE				31,933			
14000	ANIMAL HEALTH BD				5,820			220,048
17000	HUMAN RIGHTS				2,419			108,835
18000	OFFICE OF ENVIRONMENTAL ASSISTANCE				5,033			142,811
19000	INDIAN AFFAIRS				1,279			50,937
21000	ECONOMIC SECURITY		1,819		290,060			268,345,031
22000	TRADE & ECON DEV		264		28,674			55,206,384
25000	CENTER FOR ARTS ED.				11,494			21,081
26000	STATE UNIV SYSTEM		2,024		161,100			6,901,394
27000	COMMUNITY COLLEGE BD		3,010		162,858			7,065,900
28000	SENATE				1,491			
29000	NATURAL RESOURCES		430		343,502			17,189,920
30000	PLANNING	267			6,417			105,645
31000	HOUSE OF REPRESENTATIVES	15,344			1,384			
32000	POLLUTION CONTROL				63,789			16,017,687
33000	TRIAL COURTS				29,427			
34000	HOUSING FINANCE				16,713			71,073,947
36000	EDUCATION-VO-TECH		229		23,260			22,574,582
37000	EDUCATION-CENTRAL OFFICE		1,874		91,255			274,160,835
37001	EDUCATION-FARIBAULT SCHOOLS				18,842			
38000	INVESTMENT BOARD				1,456			
39000	GOVERNORS OFFICE				5,033			
40000	HISTORICAL SOCIETY				843			25,858
41000	WRKRS COMP CT OF APPEALS				471			
42000	LABOR & INDUSTRY		52		50,383			3,146,781
43000	IRON RANGE RESOURCES				18,493			5,000
48000	LABOR INTERPRETIVE CENTER							
50000	ARTS BOARD				3,315			899,108
51000	LEGISLATIVE COMMISSIONS				4,793			5,000
52000	PUBLIC DEFENSE BOARD				9,780			177,271
53000	SECRETARY OF STATE				30,199			
55000	HUMAN SERVICES-CENTRAL OFFICE	300	2,086		386,457			1,857,233,991
55000A	HUMAN SERVICES-INSTITUTIONS				106,709			
58000	COURT OF APPEALS				974			
60000	HIGHER ED COORD BD	626			25,226			2,697,107
61000	STATE AUDITOR				5,868			
62000	STATE RETIREMENT				82,757			
63000	PUBLIC EMPLOYEE RETIREMENT ASSN				229,111			
65000	JUDICIAL				14,752			362,101
66000	MN MUNICIPAL BOARD				841			
67000	REVENUE				2,168,703			50,198
68000	TAX COURT				462			
69000	TEACHERS RETIREMENT				138,049			
75000	VETERANS AFFAIRS				8,170			4,727,387
75000A	VETERANS HOME BD				32,464			
77000	ZOO				30,518			48,302
78000	CORRECTIONS	750			170,459			4,335,175
79000	TRANSPORTATION		373		243,423			336,009,671
80000	PUBLIC SERVICE				11,127			517,031
81000	U OF M	1,000			194			
82000	PUBLIC UTIL COMM				3,561			
99000	MISC OTHER BOARDS							
99010	ACADEMY OF SCIENCE				14			
99025	MILITARY ORDER PURPLE HEART				5			
99030	MN Safety Council				6			
99036	COUNCIL ON VO-TECH ED.				1,163			143,450
99041	HORTICULTURE				6			

Statewide Cost Allocation Plan
 Budget 1996 and Actual 1994
 Allocation Statistics

			Program Audit Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash
Sched. No.	Dept. Div.	Name	OLA Program Audits	OLA Single Audits	29.2 State Treasurer's Office	29.3 Treasurer Treasury Allocable	30.2 Office of the Attorney General	30.3 OAG Legal Services	31.2 State Auditor Single Audits
99042		PUBLIC EMPLOYEE REL BD							
99050		CAPITOL AREA ARCH.				760			
99100		WORLD TRADE CTR.				1,609			
99150		REGIONAL TRANSIT BOARD				19			
99200		HUMANITIES COMMISSION				21			
99245		VOYAGEURS PARK				381			
99270		AMATEUR SPORTS				868			
99300		SENTENCING GUIDELINES				546			
99420		MN/WIS BNDRY AREA				66			
99430		UNIFORM LAWS CMSN				32			
99440		MENTAL HEALTH & RETARDATION OMBUDS				861			
99460		HAZARDOUS SUBSTANCES BOARD				273			
99500		HEALTH CARE COMMISSION							
99510		DISABILITY COUNCIL				1,395			1,500
99550		Higher Education Board				899			
99620		HIGHER ED FAC AUTH				37			
99640		ETHICAL PRACTICES BOARD				1,047			
99690		HEARING EXAMINER				5,606			
99700		SCIENCE MUSEUM				8			
99710		COUNCIL ON BLACK MINNESOTANS				892			
99750		COUNCIL ON SPANISH MINNESOTANS				797			
99760		COUNCIL ON ASIAN MINNESOTANS				845			25,000
99780		SOIL & WATER RES				6,338			359,555
99800		FINANCE-DEBT SERVICE				3,418			135,699
99901		VETS OF FOREIGN WARS				6			
99902		DISABLED AMERICAN VETS				6			
99906		FINANCE NON-OPERATING				21,874			2,684,305
99908		COMMUNICATION IMPAIRED BD				1,209			
99909		TRANSPORTATION REGULATION BOARD				491			
99910		MINNESOTA TECHNOLOGY INC.				10,881			3,712,968
99920		MN Business Finance				585			
99998		COMPUTER TEST/TRAINING				96			
99999		OTHER OTHER	10,835			715		298,886	
Statewide Totals			30,518	13,446	2,047,499	6,128,769	14,332,909	298,886	3,101,031,818

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

TABLE OF CONTENTS

SUMMARY DATA

Roll Forward Costs by Department	Exhibit A
Summary of Allocated Costs	Exhibit B
Summary of Allocation Basis	Exhibit C
Allocation Statistics	See Budget Plan

SCHEDULE NUMBER
 1st STEP 2nd STEP

EQUIPMENT USE CHARGE

Nature and Extent of Service	1.0	...	N/A
Schedule of Costs to be Allocated by Function	1.1	...	N/A
Allocation: Equipment Use Charge	1.2	...	N/A

ADMINISTRATION - BUREAU OF ADMINISTRATIVE MANAGEMENT

Nature and Extent of Services	2.0	...	17.0
Schedule of Costs to be Allocated by Function	2.1	...	17.1
Allocation: General Support	2.2	...	17.2
Allocation: Commissioner's Office	2.3	...	17.3
Allocation: Employee Assistance	2.4	...	17.4
Allocation: Personnel Office	2.5	...	17.5
Allocation: Fiscal	2.6	...	17.6

ADMINISTRATION - BUREAU OF FACILITIES MANAGEMENT

Nature and Extent of Services	3.0	...	18.0
Schedule of Costs to be Allocated by Function	3.1	...	18.1
Allocation: General Support	3.2	...	18.2
Allocation: Resource Recovery	3.3	...	18.3
Allocation: Leasing	3.4	...	18.4

ADMINISTRATION - INTERTECHNOLOGIES GROUP

Nature and Extent of Services	4.0	...	19.0
Schedule of Costs to be Allocated by Function	4.1	...	19.1
Allocation: Telecommunications General Support	4.2	...	19.2

ADMINISTRATION - BUREAU OF OPERATIONS MANAGEMENT

Nature and Extent of Services	5.0	...	20.0
Schedule of Costs to be Allocated by Function	5.1	...	20.1
Allocation: General Support	5.2	...	20.2
Allocation: Materials Management Administration	5.3	...	20.3
Allocation: Central Mail	5.4	...	20.4
Allocation: Planning and Information Management	6.3	...	21.3

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

TABLE OF CONTENTS
(Continued)

	SCHEDULE NUMBER	
	1st STEP	2nd STEP
FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION		
Nature and Extent of Services	7.0	22.0
Schedule of Costs to be Allocated by Function	7.1	22.1
Allocation: General Support	7.2	22.2
FINANCE - BUDGET DIVISION		
Nature and Extent of Services	8.0	23.0
Schedule of Costs to be Allocated by Function	8.1	23.1
Allocation: General Support	8.2	23.2
Allocation: Agency Controllers	8.3	23.3
Allocation: Budget Support	8.4	23.4
FINANCE - ACCOUNTING DIVISION		
Nature and Extent of Services	9.0	24.0
Schedule of Costs to be Allocated by Function	9.1	24.1
Allocation: General Support	9.2	24.2
Allocation: Accounting Services	9.3	24.3
FINANCE - OTHER ALLOCABLE COSTS		
Nature and Extent of Services	10.0	25.0
Schedule of Costs to be Allocated by Function	10.1	25.1
Allocation: General Support	10.2	25.2
Allocation: Financial Reporting	10.3	25.3
Allocation: Central Payroll	10.4	25.4
Allocation: Single Audit	10.5	25.5
EMPLOYEE RELATIONS		
Nature and Extent of Services	11.0	26.0
Schedule of Costs to be Allocated by Function	11.1	26.1
Allocation: Commissioners Office/General Support	11.2	26.2
Allocation: Personnel Administration	11.3	26.3
MEDIATION SERVICES		
Nature and Extent of Services	12.0	27.0
Schedule of Costs to be Allocated by Function	12.1	27.1
Allocation: General Support	12.2	27.2
Allocation: State Agencies	12.3	27.3

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

TABLE OF CONTENTS
 (Continued)

	SCHEDULE NUMBER	
	1st STEP	2nd STEP
LEGISLATIVE AUDITOR		
Nature and Extent of Services	13.0 . . .	28.0
Schedule of Costs to be Allocated by Function	13.1 . . .	28.1
Allocation: General Support	13.2 . . .	28.2
Allocation: Finance Audits	13.3 . . .	28.3
Allocation: Program Audits	13.4 . . .	N/A
Allocation: Single Audits	13.5 . . .	28.5
TREASURER		
Nature and Extent of Services	14.0 . . .	29.0
Schedule of Costs to be Allocated by Function	14.1 . . .	29.1
Allocation: General Support	14.2 . . .	29.2
Allocation: Treasury	14.3 . . .	29.3
ATTORNEY GENERAL		
Nature and Extent of Services	15.0 . . .	30.0
Schedule of Costs to be Allocated by Function	15.1 . . .	30.1
Allocation: General Support	15.2 . . .	30.2
Allocation: Legal Services	15.3 . . .	30.3
STATE AUDITOR - SINGLE AUDIT		
Nature and Extent of Services	16.0 . . .	N/A
Schedule of Costs to be Allocated by Function	16.1 . . .	N/A
Allocation: Single Audit	16.2 . . .	N/A

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS

DEPARTMENT	BASIS OF ALLOCATION
1.2 Equipment Use Charge	Cost of equipment inventory at fiscal year end.
ADMINISTRATION - BUREAU OF ADMINISTRATIVE MANAGEMENT	
2.2 Bureau General Support	Net administrative expenditures by division
2.3 Commissioner's Office	Actual employee count F.Y. 1994
2.4 Employee Assistance	Actual employee count F.Y. 1994
2.5 Personnel Office	Actual employee count F.Y. 1994
2.6 Fiscal Services	Net administrative expenditures
2.6A Fiscal - General Fund	General fund accounting transactions - F.Y. 1994
2.6B Fiscal - Internal Service Fund	Non general fund accounting transactions - F.Y. 1994
ADMINISTRATION - BUREAU OF FACILITIES MANAGEMENT	
3.2 Bureau General Support	Net administrative expenditures by division
3.3 Resource Recovery	Gross Administrative expenditures
3.4 Leasing	Number of leases processed - F.Y. 1994
ADMINISTRATION - INTERTECHNOLOGIES GROUP	
4.2 Telecommunications	Telephone charges (obj.code 202) - F.Y. 1994
ADMINISTRATION - BUREAU OF OPERATIONS MANAGEMENT	
5.2 General Support	Net administrative expenditures by division
5.3 Materials Management	Encumbrance Transactions (A44's)
5.4 Central Mail	Postage revolving fund charges - F.Y. 1994
6.3 Planning and Info. Mgmt	F.Y. 1994 Computer services usage
FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION	
7.2 Department General Support	Net administrative expenditures by division
FINANCE - BUDGET OPERATIONS AND SUPPORT	
8.2 Budget General Support	Net administrative expenditures
8.3 Agency Controllers	Accounting transactions - F.Y. 1994
8.4 Budget Support	Number of allotment accounts in SWAS

DEPARTMENT	BASIS OF ALLOCATION
FINANCE - ACCOUNTING	
9.2 Accounting General Support	Net administrative expenditures by division
9.3 Accounting Services	Accounting transactions - F.Y. 1994
FINANCE - OTHER ALLOCABLE COSTS	
10.2 Finance-Other General Support	Net administrative expenditures by division
10.3 Financial Reporting	Accounting transactions - F.Y. 1994
10.4 Central Payroll	Payroll transactions - F.Y. 1994
10.5 Single Audit	Federal cash receipts - F.Y. 1994
EMPLOYEE RELATIONS	
11.2 General Support	Net cost by division
11.3 Personnel Administration	Average FTE's - F.Y. 1994
MEDIATION SERVICES	
12.2 General Support	Net administrative expenditures by division
12.3 State Agencies	Average FTE's - F.Y. 1994
LEGISLATIVE AUDITOR	
13.2 General Support	Net administrative expenditures by division
13.3 Financial Audits	Average hours of service over the past Four Years
13.4 Program Audits	Actual hours of service - F.Y. 1994
13.5 Single Audit	Actual hours of service - F.Y. 1994
TREASURER	
14.2 General Support	Net administrative expenditures by division
14.3 Treasury	SWAS trans. & subsystem warrants - F.Y. 1994
ATTORNEY GENERAL - GENERAL SUPPORT	
15.2 General Support	Net administrative expenditures by division
15.3 Legal Services	Actual hours of service - F.Y. 1994
STATE AUDITOR - SINGLE AUDIT	
16.2 Single Audit	Federal cash receipts - F.Y. 1994

**STATE OF MINNESOTA
EQUIPMENT USE CHARGE
NATURE AND EXTENT OF SERVICES**

An equipment use charge is allowable for plan purposes in lieu of depreciation. The state does not depreciate its equipment. However, the Inventory Management Division of the Department of Administration maintains extensive records of state-owned property indicating the costs of each piece of equipment currently in use by each department.

A use charge of 6.67% of the cost of equipment in use by each central service department has been allocated to each central service department based on the cost of its equipment in use on June 30, 1994. Equipment use charges are not included for units of Administration funded through revolving funds.

Ref.: OMB A-87, Attachment B, Part 15.

State of Minnesota
 Summary of Allocated Costs
 Budgeted State Fiscal Year 1996
 First Stepdown

Schedule No. 1.1

Equipment

1.2
 Equipment
 Use
Allowance

Direct Costs:

Salaries	0	
Services	0	
Supplies	0	
Equipment	0	
Grants/Other	0	
Total Direct Expenditures	0	0

Less: Ineligible Costs

Equipment	0	0
Grants	0	0
Subtotal Ineligible Costs	0	0

Net Eligible Direct Costs

514,192 514,192

Add: Allocated Costs

0

Sum of Allocated Costs

514,192 514,192

Distribution of Allocated Costs

0 0

Total Allocable Costs

514,192 514,192

Less: Disallowed Costs

0

Net Allocable Costs

514,192 514,192

**STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUREAU OF ADMINISTRATIVE MANAGEMENT
NATURE AND EXTENT OF SERVICES**

The Department of Administration provides management, procurement, and related services to state agencies which are funded by the state General Fund. It also provides a number of services, (including printing, a central motor pool, plant maintenance, micrographics, central stores, and data processing) which are operated as internal service funds and are funded through direct billings to state agencies. The department also provides services to the public in connection with Cable TV, and 911 Emergency Communications, among others.

All general funded general support costs allocated to this cost center have been prorated to its subcenters based on the actual F.Y. 1994 net cost of these subcenters.

The Administrative Management Bureau includes the Office of the Commissioner, the departments personnel office, the fiscal services division, and the employee assistance program. Costs of the personnel and commissioner's office have been allocated to units *within the department* based on actual full time equivalent employees in each cost center within the department in F.Y. 1994.

The Employee Assistance unit provides assistance to any state employee with medical, psychiatric or other personal problems. Costs have been allocated *to all agencies* based on each agencies actual full time equivalent positions for F.Y. 1994.

Costs associated with the General Fund portion of the fiscal services unit (Fiscal "A") have been allocated to units *within the department* based on the number of accounting transactions each cost center incurred in F.Y. 1994. The internal service fund portion (Fiscal "B") uses the same statistic, but is only allocated to the department's ISF's.

The split between these two portions is based on an analysis of actual hours spent by the units staff.

Ref.: OMB A-87, Attachment B, parts 1, 17, and 33.

Schedule No. 2.1

Administration

<u>Bureau of Admin. Mgmt.</u>	<u>2.2 General Support Allocation</u>	<u>2.3 Admin Mgmt Commissioner Office</u>	<u>2.4 Admin Mgmt Employee Assistance</u>	<u>2.5 Admin Mgmt Personnel Office</u>	<u>2.6 Admin Mgmt Fiscal Services</u>	<u>2.7 Admin Mgmt Non - Allocable</u>
Direct Costs:						
Salaries	1,748,000		455,000	304,000	356,000	633,000
Services	317,000		90,000	81,000	72,000	74,000
Supplies	30,000		7,000	5,000	7,000	11,000
Equipment	7,000		7,000	0	0	0
Grants/Other	0		0	0	0	0
Total Direct Expenditures	2,102,000	0	559,000	390,000	435,000	718,000
Less: Ineligible Costs						
Equipment	7,000	0	7,000	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	7,000	0	7,000	0	0	0
Net Eligible Direct Costs	2,095,000	0	552,000	390,000	435,000	718,000
Add: Allocated Costs						
Equipment (6.67% of Asset Cost)	14,231	14,231				
Sum of Allocated Costs	2,109,231	14,231	552,000	390,000	435,000	718,000
Distribution of Allocated Costs	0	(14,231)	3,513	2,868	2,992	4,851
Total Allocable Costs	2,109,231	0	555,513	392,868	437,992	722,851
Less: Disallowed Costs	7					7
Net Allocable Costs	2,109,224	0	555,513	392,868	437,992	722,851

**STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUREAU OF FACILITIES MANAGEMENT
NATURE AND EXTENT OF SERVICES**

The Department of Administration is responsible for the management and maintenance of the Capitol Complex in St. Paul, and the Duluth Center in Duluth Minnesota. This activity also includes management of the state's building code, state building design and construction activities, federally funded energy conservation services, leasing of state-owned property and the leasing of property for use by the state. Certain of these costs are allowable for plan purposes and have been divided into functional units and allocated as follows:

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

- Leasing - the Real Estate Division is responsible for leasing state property to other state agencies or private individuals, and for acquiring property (by lease) for state agencies. Costs are allowable for plan purposes and have been allocated based on the number of leases processed in F.Y. 1994.

The legislature appropriated money in lieu of paying rent for space occupied by the legislature and certain veterans' organizations.

Other costs, such as energy conservation and architectural design services which are included in this unit are considered general government and have not been allocated.

Ref.: OMB A-87, Attachment B, parts 28, 33, and 38.

Schedule No. 3.1

Administration

	Bureau of Facilities Mgmt	3.2 General Support Allocation	3.3 Plant Mgmt Resource Recovery	3.4 Facilities Management Leasing	3.5 Property Management Non- Allocable
Direct Costs:					
Salaries	642,000		384,000	258,000	0
Services	294,000		225,000	69,000	0
Supplies	81,000		78,000	3,000	0
Equipment	0		0	0	0
Grants/Other	0		0	0	0
Total Direct Expenditures	1,017,000	0	687,000	330,000	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	1,017,000	0	687,000	330,000	0
Add: Allocated Costs					
Equipment (6.67% of Asset Cost)	4,453	4,453			
Admin - Commissioner's Office	8,343	8,343			
Admin - Employee Assistance Program	124	124			
Admin - Personnel Services	6,578	6,578			
Admin - Fiscal A (Gen'l Fund Admin)	13,489	13,489			
Sum of Allocated Costs	1,049,987	32,987	687,000	330,000	0
Distribution of Allocated Costs	0	(32,987)	19,867	8,644	4,476
Total Allocable Costs	1,049,987	0	706,867	338,644	4,476
Less: Disallowed Costs	4,476				4,476
Net Allocable Costs	1,045,511	0	706,867	338,644	0

**STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
INTERTECHNOLOGIES GROUP
NATURE AND EXTENT OF SERVICES**

Information Services includes several divisions which provide services to state departments. Several of these services are allowable for plan purposes and have been functionalized and allocated as follows:

- Telecommunications - this division is responsible for providing telephone and communications services to all state agencies. The actual costs of departmental telephone service and long distance calls are directly charged to departments through a revolving fund. Costs of telephone operators, installation and repair, and central statewide switchboard and lines are charged to the General Fund and have been allocated based on total direct telephone billings in F.Y. 1994.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

Ref.: OMB A-87, Attachment B, part 10.

State of Minnesota
 Summary of Allocated Costs
 Budgeted State Fiscal Year 1996
 First Stepdown

Schedule No. 4.1

Administration

	Intertech Telecom- munications	4.2 General Support Allocation	
Direct Costs:			
Salaries	940,000	940,000	
Services	2,797,000	2,797,000	
Supplies	16,000	16,000	
Equipment	0	0	
Grants/Other	0	0	
Total Direct Expenditures	3,753,000	3,753,000	0
Less: Ineligible Costs			
Equipment	0	0	0
Grants	0	0	0
Subtotal Ineligible Costs	0	0	0
Net Eligible Direct Costs	3,753,000	3,753,000	0
Add: Allocated Costs			
Equipment (6.67% of Asset Cost)	5,268	5,268	
Admin - Commissioner's Office	8,156	8,156	
Admin - Employee Assistance Program	122	122	
Admin - Personnel Services	6,431	6,431	
Admin - Fiscal A (Gen'l Fund Admin)	28,173	28,173	
Admin- Plant Mgmt - Res. Recovery	241	241	
Sum of Allocated Costs	3,801,391	3,801,391	0
Distribution of Allocated Costs	0	(3,801,391)	3,801,391
Total Allocable Costs	3,801,391	0	3,801,391
Less: Disallowed Costs	0		
Net Allocable Costs	3,801,391	0	3,801,391

**STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUREAU OF OPERATIONS MANAGEMENT
NATURE AND EXTENT OF SERVICES**

The department provides services to state agencies which are allowable for plan purposes. These functions are identified and allocated as follows:

- **Materials Management** - combines two previously segregated activities for the first time. The Procurement and Inventory Management activities were combined for pragmatic reasons. Over time, the functions of both units have been combined, and are now carried out by the same staff, leaving no useful way to distinguish their activities. Other activities relating to the purchase, handling, and management of state owned materials (primarily resource recovery efforts and miscellaneous purchasing related activities) are also included in this activity.

Costs of Materials Management have been allocated based on the number of encumbrance transactions (A44) processed in F.Y. 1994.

- **Central Mail** - provides interdepartmental mail delivery and processing of outside mail received or mailed by state agencies. Costs of postage are directly charged through a revolving fund. Costs of postal clerks have been allocated based on F.Y. 1994 postage charges.
- **Planning and Information Management** - plans, promotes, and controls coordination of state information architectures, standards and guidelines, information needs, analysis techniques, and contracts. It's also responsible for training state agency personnel on issues relating to these areas. It ensures that state information management systems are developed in a consistent manner, and that compatible technology is used for new or expanding systems. Allocation of costs is based on Computer Services usage for F.Y. 1994.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities. The cost of other general fund activities have been disallowed as general government.

Ref.: OMB A-87, Attachment B, parts 10, 16, 29, and 33.

Schedule No. 5.1

Administration

	Bureau of Operations Mgmt	5.2 General Support Allocation	5.3 Operations Materials Management	5.4 Operations Central Mail	6.3 Planning and Information Mgmt
Direct Costs:					
Salaries	3,428,000		2,088,000	363,000	977,000
Services	1,902,000		376,000	125,000	1,401,000
Supplies	88,000		69,000	4,000	15,000
Equipment	39,000		21,000	0	18,000
Grants/Other	0		0	0	0
Total Direct Expenditures	5,457,000	0	2,554,000	492,000	2,411,000
Less: Ineligible Costs					
Equipment	39,000	0	21,000	0	18,000
Grants	0	0	0	0	0
Subtotal Ineligible Costs	39,000	0	21,000	0	18,000
Net Eligible Direct Costs	5,418,000	0	2,533,000	492,000	2,393,000
Add: Allocated Costs	0				
Equipment (6.67% of Asset Cost)	33,737	33,737			
Admin - Commissioner's Office	49,177	49,177			
Admin - Employee Assistance Program	733	733			
Admin - Personnel Services	38,773	38,773			
Admin - Fiscal A (Gen'l Fund Admin)	119,013	119,013			
Admin- Plant Mgmt - Res. Recovery	1,005	1,005			
Admin - Real Estate Mgmt - Leasing	2,205	2,205			
Admin - Telecommunications	6,079	6,079			
Sum of Allocated Costs	5,668,722	250,722	2,533,000	492,000	2,393,000
Distribution of Allocated Costs	1	(250,722)	157,222	29,354	64,147
Total Allocable Costs	5,668,723	0	2,690,222	521,354	2,457,147
Less: Disallowed Costs	0				
Net Allocable Costs	5,668,723	0	2,690,222	521,354	2,457,147

F.Y. 1996 BUDGET

SCHEDULE 7.0

**STATE OF MINNESOTA
DEPARTMENT OF FINANCE
FISCAL MANAGEMENT AND ADMINISTRATION
NATURE AND EXTENT OF SERVICES**

This function includes the costs of the Office of the Commissioner of Finance (which includes personnel and accounting services.) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for F.Y. 1994.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

OMB A-87 Attachment B, parts 1, 9, and 11.

Schedule No. 7.1

Finance

	<u>Department of Finance</u>	<u>7.2 General Support Allocation</u>	<u>8.2 Finance Budget Division</u>	<u>9.2 Finance Accounting Division</u>	<u>10.2 Finance Other Allocable</u>
Direct Costs:					
Salaries	639,000	639,000			
Services	643,000	643,000			
Supplies	138,000	138,000			
Equipment	10,000	10,000			
Grants/Other	0	0			
Total Direct Expenditures	<u>1,430,000</u>	<u>1,430,000</u>	0	0	0
Less: Ineligible Costs					
Equipment	10,000	10,000	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	<u>10,000</u>	<u>10,000</u>	0	0	0
Net Eligible Direct Costs	<u>1,420,000</u>	<u>1,420,000</u>	0	0	0
Add: Allocated Costs					
	0				
Equipment (6.67% of Asset Cost)	99,286	99,286			
Admin - Employee Assistance Program	1,451	1,451			
Admin- Plant Mgmt - Res. Recovery	4,050	4,050			
Admin - Real Estate Mgmt - Leasing	882	882			
Admin - Telecommunications	20,633	20,633			
Admin - Materials Management	10,542	10,542			
Admin - Central Mail	11,019	11,019			
Admin - Planning and Info Mgmt.	47,313	47,313			
Sum of Allocated Costs	<u>1,615,176</u>	<u>1,615,176</u>	0	0	0
Distribution of Allocated Costs	0	(1,615,176)	175,406	1,313,055	126,715
Total Allocable Costs	<u>1,615,176</u>	<u>0</u>	<u>175,406</u>	<u>1,313,055</u>	<u>126,715</u>
Less: Disallowed Costs	0				
Net Allocable Costs	<u><u>1,615,176</u></u>	<u><u>0</u></u>	<u><u>175,406</u></u>	<u><u>1,313,055</u></u>	<u><u>126,715</u></u>

**STATE OF MINNESOTA
DEPARTMENT OF FINANCE
BUDGET OPERATIONS AND SUPPORT
NATURE AND EXTENT OF SERVICES**

The Finance Department is responsible for preparation of the budget recommendations and control of the state's revenues and expenditures. A Finance Department representative serves as the executive budget officer of each state agency, and has responsibility for the review of all expenditures, as well as personnel costs, budget transfers, allotment changes, and other related documents, to insure that the laws and regulations of all state and federal funding sources are adhered to. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in F.Y. 1994. Executive budget officers' salaries are allocated to state agencies based on accounting transactions.

A portion of the Executive Budget Officers duties includes policy analysis which is considered general government and disallowed for plan purposes. The unit also performs certain functions relating to support of the state legislative process which have been disallowed as general government.

The Budget Support Unit prepares the budget document, reviews budget and grant funding changes, and other related services to insure that state and federal laws and regulations concerning revenues, expenditures, and authorized positions are followed. This unit is also responsible for the preparation of the statewide cost allocation plan. These functions are allowable for plan purposes and have been allocated based on the number of allotment accounts (AID's) in the state accounting system as of September, 1994.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

Ref.: OMB A-87, Attachment B, parts 1, 6, 9, and 11,

Schedule No. 8.1

Finance

<u>Finance Budget Division</u>	<u>8.2 General Support Allocation</u>	<u>8.3 Finance Agency Controllers</u>	<u>8.4 Finance Budget Support</u>	<u>8.5 Finance Budget Sup. Gen'l Gov't</u>	
Direct Costs:					
Salaries	1,809,000		1,046,000	594,000	169,000
Services	58,000		35,000	18,000	5,000
Supplies	6,000		0	5,000	1,000
Equipment	0		0	0	0
Grants/Other	0		0	0	0
Total Direct Expenditures	1,873,000	0	1,081,000	617,000	175,000
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	1,873,000	0	1,081,000	617,000	175,000
Add: Allocated Costs					
Department Of Finance	0				
	175,406	175,406			
	0				
Sum of Allocated Costs	2,048,406	175,406	1,081,000	617,000	175,000
Distribution of Allocated Costs	0	(175,406)	95,229	63,418	16,759
Total Allocable Costs	2,048,406	0	1,176,229	680,418	191,759
Less: Disallowed Costs	191,759				191,759
Net Allocable Costs	1,856,647	0	1,176,229	680,418	0

F.Y. 1996 BUDGET

SCHEDULE 9.0

**STATE OF MINNESOTA
DEPARTMENT OF FINANCE
ACCOUNTING DEPARTMENT
NATURE AND EXTENT OF SERVICES**

The Accounting Division of the Finance Department pre-audits claims for payment, encumbers expenditures prior to payment, manages the statewide accounting system, and other related activities. Most of the costs are allowable for plan purposes (costs of tax refunds, support to the Legislature, and debt accounting are disallowed as general government).

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

The costs of the remaining functions have been allocated based on the number of accounting transactions processed for each department in F.Y. 1994.

Ref.: OMB A-87, Attachment B, parts 1, and 5.

Schedule No. 9.1

Finance

	Finance Accounting Division	9.2 General Support Allocation	9.3 Finance Accounting Services	9.4 Finance Accounting SSP Costs	9.5 Finance Accounting Gen'l Gov't
Direct Costs:					
Salaries	4,389,481		3,664,000	512,000	213,481
Services	6,119,000		3,918,000	2,201,000	0
Supplies	29,000		15,000	14,000	0
Equipment	21,000		21,000	0	0
Grants/Other	0		0	0	0
Total Direct Expenditures	10,558,481	0	7,618,000	2,727,000	213,481
Less: Ineligible Costs					
Equipment	4,937,000	0	4,937,000	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	4,937,000	0	4,937,000	0	0
Net Eligible Direct Costs	5,621,481	0	2,681,000	2,727,000	213,481
Add: Allocated Costs	0				
Department Of Finance	1,313,055	1,313,055			
	0				
Sum of Allocated Costs	6,934,536	1,313,055	2,681,000	2,727,000	213,481
Distribution of Allocated Costs	0	(1,313,055)	298,804	999,766	14,485
Total Allocable Costs	6,934,536	0	2,979,804	3,726,766	227,966
Less: Disallowed Costs	3,954,732			3,726,766	227,966
Net Allocable Costs	2,979,804	0	2,979,804	0	0

**STATE OF MINNESOTA
DEPARTMENT OF FINANCE
OTHER ALLOCABLE SERVICES
NATURE AND EXTENT OF SERVICES**

The Finance Department performs certain other services for state agencies including financial reporting, operation and maintenance of the statewide payroll system, debt management, and economic analysis. Financial reporting includes the costs of reviewing and reporting on expenditures and revenues to both the state, and federal funding agencies. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in F.Y. 1994.

The Department of Finance is also the lead state agency for federal single audit purposes. These costs are budgeted in the Financial Reporting Section but have been segregated for allocation purposes. Costs are allowable for plan purposes and have been allocated based on federal cash receipts during F.Y. 1994.

The cost of central payroll is allowable and has been allocated based on total F.Y. 1994 payroll transactions processed.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

Costs of debt management and economic analysis are considered general government and have not been allocated.

Ref.: OMB A-87, Attachment B, parts 1, 5, 10, 11, Circular A-102, Attachment P.

Schedule No. 10.1

Finance

	Finance Other <u>Allocable</u>	10.2 General Support <u>Allocation</u>	10.3 Finance Financial <u>Reporting</u>	10.4 Finance Central <u>Payroll</u>	10.5 Finance Single <u>Audit</u>	10.6 Finance Other <u>Gen'l Gov't</u>
Direct Costs:						
Salaries	1,743,000		625,000	749,000	36,000	333,000
Services	487,000		12,000	363,000	1,000	111,000
Supplies	4,000		2,000	2,000	0	0
Equipment	12,000		5,000	7,000	0	0
Grants/Other	0		0	0	0	0
Total Direct Expenditures	2,246,000	0	644,000	1,121,000	37,000	444,000
Less: Ineligible Costs						
Equipment	561,000	0	5,000	556,000	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	561,000	0	5,000	556,000	0	0
Net Eligible Direct Costs	1,685,000	0	639,000	565,000	37,000	444,000
Add: Allocated Costs	0					
Department Of Finance	126,715	126,715				
	0					
Sum of Allocated Costs	1,811,715	126,715	639,000	565,000	37,000	444,000
Distribution of Allocated Costs	0	(126,715)	26,077	58,151	1,512	40,975
Total Allocable Costs	1,811,715	0	665,077	623,151	38,512	484,975
Less: Disallowed Costs	484,975					484,975
Net Allocable Costs	1,326,740	0	665,077	623,151	38,512	0

**STATE OF MINNESOTA
DEPARTMENT OF EMPLOYEE RELATIONS
NATURE AND EXTENT OF SERVICES**

The Department of Employee Relations administers the civil service system, the worker's compensation insurance program, and the state employee insurance program. It's also responsible for general personnel administration, labor negotiations, and also provides work related training to state employees.

Costs of administration of the civil service system, personnel administration and labor negotiations are allowable for plan purposes and have been allocated based on actual positions for F.Y. 1994.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

Because training costs, and the costs of administering the employee's insurance, and workers compensation programs are billed directly to agencies, these costs have been excluded from the allocable cost pool prior to the allocation..

Ref.: OMB A-87, Attachment B, parts 2, 6, 10, 11, 17, 33, and 40.

State of Minnesota
 Summary of Allocated Costs
 Budgeted State Fiscal Year 1996
 First Stepdown

Schedule No. 11.1

Employee Relations

	Department of Employee Relations	11.2 General Support Allocation	11.3 DOER Personnel Administration	11.4 DOER General Government
Direct Costs:				
Salaries	6,165,000	440,000	5,725,000	0
Services	1,168,000	5,000	1,163,000	0
Supplies	211,000	0	211,000	0
Equipment	14,000	0	14,000	0
Grants/Other	0	0	0	0
Total Direct Expenditures	7,558,000	445,000	7,113,000	0
Less: Ineligible Costs				
Equipment	14,000	0	14,000	0
Grants	0	0	0	0
Subtotal Ineligible Costs	14,000	0	14,000	0
Net Eligible Direct Costs	7,544,000	445,000	7,099,000	0
Add: Allocated Costs	0			
Equipment (6.67% of Asset Cost)	179,292	179,292		
Admin - Employee Assistance Program	1,753	1,753		
Admin- Plant Mgmt - Res. Recovery	56,344	56,344		
Admin - Real Estate Mgmt - Leasing	441	441		
Admin - Telecommunications	14,156	14,156		
Admin - Materials Management	10,204	10,204		
Admin - Central Mail	11,861	11,861		
Admin - Planning and Info Mgmt.	43,819	43,819		
Finance - Agency Controllers	21,880	21,880		
Finance - Budget Support	4,227	4,227		
Finance - Accounting Services	55,430	55,430		
Finance - Financial Reporting	12,372	12,372		
Finance - Central Payroll	2,517	2,517		
Sum of Allocated Costs	7,958,296	859,296	7,099,000	0
Distribution of Allocated Costs	0	(859,296)	676,495	182,801
Total Allocable Costs	7,958,296	0	7,775,495	182,801
Less: Disallowed Costs	182,801			182,801
Net Allocable Costs	7,775,495	0	7,775,495	0

**STATE OF MINNESOTA
DEPARTMENT OF MEDIATION SERVICES
NATURE AND EXTENT OF SERVICES**

The state Mediation Services Bureau conducts hearings for public and private sector collective bargaining groups, and provides arbitration and mediation services at the request of parties to collective bargaining agreements. All costs of this activity are charged to the state's General Fund and state agencies are not directly charged.

The costs of services provided to state agencies were identified by determining the percentage of all meetings that were conducted exclusively for the arbitration and mediation of state labor agreements. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units for F.Y. 1994.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

Costs of services to other public and private sector employees are considered general government and have not been allocated.

Ref.: OMB A-87, Attachment B, part 11.

State of Minnesota
 Summary of Allocated Costs
 Budgeted State Fiscal Year 1996
 First Stepdown

Schedule No. 12.1

Mediation Services

	Department of Mediation Services	12.2 General Support Allocation	12.3 Mediation State Agencies	12.4 Mediation General Government
Direct Costs:				
Salaries	1,190,000		42,000	1,148,000
Services	304,000		10,000	294,000
Supplies	15,000		1,000	14,000
Equipment	11,000		3,000	8,000
Grants/Other	0		0	0
Total Direct Expenditures	1,520,000	0	56,000	1,464,000
Less: Ineligible Costs				
Equipment	11,000	0	3,000	8,000
Grants	0	0	0	0
Subtotal Ineligible Costs	11,000	0	3,000	8,000
Net Eligible Direct Costs	1,509,000	0	53,000	1,456,000
Add: Allocated Costs	0			
Equipment (6.67% of Asset Cost)	11,261	11,261		
Admin - Employee Assistance Program	216	216		
Admin- Plant Mgmt - Res. Recovery	368	368		
Admin - Real Estate Mgmt - Leasing	441	441		
Admin - Telecommunications	2,544	2,544		
Admin - Materials Management	1,892	1,892		
Admin - Central Mail	394	394		
Admin - Planning and Info Mgmt.	277	277		
Finance - Agency Controllers	546	546		
Finance - Budget Support	622	622		
Finance - Accounting Services	1,383	1,383		
Finance - Financial Reporting	309	309		
Finance - Central Payroll	247	247		
DOER - Personnel Administration	4,274	4,274		
Sum of Allocated Costs	1,533,774	24,774	53,000	1,456,000
Distribution of Allocated Costs	0	(24,774)	857	23,917
Total Allocable Costs	1,533,774	0	53,857	1,479,917
Less: Disallowed Costs	1,479,917			1,479,917
Net Allocable Costs	53,857	0	53,857	0

**STATE OF MINNESOTA
OFFICE OF THE LEGISLATIVE AUDITOR
NATURE AND EXTENT OF SERVICES**

The Legislative Auditor is responsible for annual audits of all state revenues and expenditures. Audits are conducted to insure conformance with generally accepted accounting principles, federal audit requirements, and state law. This office also conducts certain special audits to assist in improving the efficiency and dependability of department and agency accounting practices. Costs are allowable for plan purposes and have been allocated based on the average hours of service provided over a four year period. The resulting number of hours are used as the F.Y. 1994 allocation statistic.

This marks a change from prior years practice, and resulted from efforts to alleviate the wide fluctuations in the amounts allocated to small agencies and boards. These fluctuations were caused by OLA's 3 year audit cycle, and the impact of the annual carryforward adjustment. The state does not charge state agencies directly for audit services; so reductions have not been made for direct billings.

The Legislative Auditor is also responsible for coordinating audit services at the state agency level for federal single audit purposes. These costs are budgeted in the Finance Audits section but have been separated for allocation purposes. Costs are allowable for plan purposes and have been allocated based on actual hours of service for F.Y. 1994.

The department also has a Program Evaluation Unit which analyzes program delivery to improve efficiency, insure that federal and state requirements are followed, and determine cost effectiveness. Costs are allowable for some of these audits. The actual hours (not an average) spent on the allowable portions will be used as a basis for the actual F.Y. 1994 allocation.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

Ref.: OMB A-87, Attachment B, part 5, and Circular A-102, Attachment P.

Legislative Auditor

	Office of the Legislative Auditor	13.2 General Support Allocation	13.3 OLA Financial Audits	13.5 OLA Single Audits	13.6 Audit Commission Expenses
Direct Costs:					
Salaries	2,647,000	406,000	1,746,000	481,000	7,000
Services	556,000	540,000	0	0	8,000
Supplies	70,000	70,000	0	0	0
Equipment	76,000	76,000	0	0	0
Grants/Other	0	0	0	0	0
Total Direct Expenditures	3,349,000	1,092,000	1,746,000	481,000	15,000
Less: Ineligible Costs					
Equipment	76,000	76,000	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	76,000	76,000	0	0	0
Net Eligible Direct Costs	3,273,000	1,016,000	1,746,000	481,000	15,000
Add: Allocated Costs	0				
Equipment (6.67% of Asset Cost)	41,171	41,171			
Admin - Employee Assistance Program	682	682			
Admin- Plant Mgmt - Res. Recovery	882	882			
Admin - Real Estate Mgmt - Leasing	441	441			
Admin - Telecommunications	3,260	3,260			
Admin - Materials Management	2,703	2,703			
Admin - Central Mail	184	184			
Admin - Planning and Info Mgmt.	3,067	3,067			
Finance - Agency Controllers	767	767			
Finance - Budget Support	435	435			
Finance - Accounting Services	1,943	1,943			
Finance - Financial Reporting	434	434			
Finance - Central Payroll	958	958			
DOER - Personnel Administration	13,506	13,506			
Mediation - State Agencies	92	92			
Sum of Allocated Costs	3,343,525	1,086,525	1,746,000	481,000	15,000
Distribution of Allocated Costs	0	(1,086,525)	845,241	233,148	8,136
Total Allocable Costs	3,343,525	0	2,591,241	714,148	23,136
Less: Disallowed Costs	23,136				23,136
Net Allocable Costs	3,320,389	0	2,591,241	714,148	0

F.Y. 1996 BUDGET

SCHEDULE 14.0

**STATE OF MINNESOTA
OFFICE OF THE STATE TREASURER
NATURE AND EXTENT OF SERVICES**

The State Treasurer is responsible for cash management, bank account administration and reconciliation, check (warrant) signing and processing, and other related activities. Costs of these services are allowable for plan purposes and have been allocated based on the total number of sub-system warrants and accounting transactions issued for each department.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

Services relating to accounting for state debt and investment records, etc., are considered general government and have not been allocated.

Ref.: OMB A-87, Attachment B, part 16.

State of Minnesota
 Summary of Allocated Costs
 Budgeted State Fiscal Year 1996
 First Stepdown

Schedule No. 14.1

Treasurer

	State Treasurer's Office	14.2 General Support Allocation	14.3 Treasurer Treasury Allocable	14.4 Treasurer General Government
Direct Costs:				
Salaries	612,000		116,000	496,000
Services	1,818,000		41,000	1,777,000
Supplies	25,000		5,000	20,000
Equipment	22,000		4,000	18,000
Grants/Other	0		0	0
Total Direct Expenditures	2,477,000	0	166,000	2,311,000
Less: Ineligible Costs				
Equipment	22,000	0	4,000	18,000
Grants	0	0	0	0
Subtotal Ineligible Costs	22,000	0	4,000	18,000
Net Eligible Direct Costs	2,455,000	0	162,000	2,293,000
Add: Allocated Costs	0			
Equipment (6.67% of Asset Cost)	25,102	25,102		
Admin - Employee Assistance Program	129	129		
Admin- Plant Mgmt - Res. Recovery	483	483		
Admin - Real Estate Mgmt - Leasing	441	441		
Admin - Telecommunications	2,252	2,252		
Admin - Materials Management	608	608		
Admin - Central Mail	116	116		
Admin - Planning and Info Mgmt.	239	239		
Finance - Agency Controllers	1,733	1,733		
Finance - Budget Support	684	684		
Finance - Accounting Services	4,389	4,389		
Finance - Financial Reporting	980	980		
Finance - Central Payroll	153	153		
DOER - Personnel Administration	2,561	2,561		
Mediation - State Agencies	17	17		
OLA - Financial Audits	32,554	32,554		
Sum of Allocated Costs	2,527,441	72,441	162,000	2,293,000
Distribution of Allocated Costs	0	(72,441)	5,004	67,437
Total Allocable Costs	2,527,441	0	167,004	2,360,437
Less: Disallowed Costs	2,360,437			2,360,437
Net Allocable Costs	167,004	0	167,004	0

**STATE OF MINNESOTA
OFFICE OF THE STATE ATTORNEY GENERAL
NATURE AND EXTENT OF SERVICES**

The Attorney General is the chief legal officer of the state and the attorney for all state officers, departments, boards and commissions. He interprets statutes, and prepares and reviews legal documents (contracts, leases, etc.). These costs are allowable for plan purposes and have been allocated based on actual hours of attorney and paralegal staff time provided to central service agencies in F.Y. 1994.

State fiscal year 1996 marks a significant change in how the Attorney General's costs are being handled. In the past, some costs were billed directly to agencies, while others were allocated through the indirect cost plan. All costs are now being allocated to agencies via the statewide indirect cost plan. This change was made to avoid the confusion surrounding the proper presentation of these costs in the allocation plan.

As always, the costs of services to the public and county governments are included in the allocation to "Other".

Ref.: OMB A-87, Attachment B., part 33.

State of Minnesota
 Summary of Allocated Costs
 Budgeted State Fiscal Year 1996
 First Stepdown

Schedule No. 15.1

Attorney General

	Office of the Attorney General	15.2 General Support Allocation	15.3 OAG Legal Services	15.4 OAG General Government
Direct Costs:				
Salaries	15,845,000	5,455,000	9,900,000	490,000
Services	3,624,000	1,170,000	2,268,000	186,000
Supplies	385,000	254,000	126,000	5,000
Equipment	0	0	0	0
Grants/Other	0	0	0	0
Total Direct Expenditures	19,854,000	6,879,000	12,294,000	681,000
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	19,854,000	6,879,000	12,294,000	681,000
Add: Allocated Costs				
Equipment (6.67% of Asset Cost)	100,393	100,393		
Admin - Employee Assistance Program	3,638	3,638		
Admin- Plant Mgmt - Res. Recovery	5,483	5,483		
Admin - Real Estate Mgmt - Leasing	7,496	7,496		
Admin - Telecommunications	39,318	39,318		
Admin - Materials Management	15,407	15,407		
Admin - Central Mail	4,901	4,901		
Admin - Planning and Info Mgmt.	1,537	1,537		
Finance - Agency Controllers	7,221	7,221		
Finance - Budget Support	5,905	5,905		
Finance - Accounting Services	18,295	18,295		
Finance - Financial Reporting	4,083	4,083		
Finance - Central Payroll	5,193	5,193		
Finance - Single Audit	10	10		
DOER - Personnel Administration	72,006	72,006		
Mediation - State Agencies	489	489		
OLA - Financial Audits	12,765	12,765		
Treasurer-Allocable Admin	553	553		
Sum of Allocated Costs	20,158,693	7,183,693	12,294,000	681,000
Distribution of Allocated Costs	0	(7,183,693)	6,670,186	513,507
Total Allocable Costs	20,158,693	0	18,964,186	1,194,507
Less: Disallowed Costs	1,194,507			1,194,507
Net Allocable Costs	18,964,186	0	18,964,186	0

**STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
SINGLE AUDIT
NATURE AND EXTENT OF SERVICES**

The single audit cost center is designed to meet the federal requirements of Attachment P, to OMB Circular A-102. The requirement is for organization wide, rather than grant by grant audits of federal funds.

The organization audits are to determine whether:

- financial operations are conducted properly;
- financial statements are presented fairly;
- the organization has complied with the federal laws and regulations affecting the expenditure of federal funds;
- internal procedures have been established to meet the objectives of federally assisted programs; and
- financial reports contain accurate and reliable information.

The State Auditor requires organization-wide audits of sub-recipients receiving federal funds from state agencies.

Costs are allocated based on federal cash receipts during F.Y. 1994.

Ref.: OMB A-87 Attachment B, part 5, and OMB A-102, Attachment P.

State of Minnesota
 Summary of Allocated Costs
 Budgeted State Fiscal Year 1996
 First Stepdown

Schedule No. 16.1

State Auditor

	State Auditor <u>Single Audts</u>	16.2 General Support <u>Allocation</u>
Direct Costs:		
Salaries	76,000	76,000
Services	1,000	1,000
Supplies	1,000	1,000
Equipment	0	0
Grants/Other	224,000	224,000
Total Direct Expenditures	302,000	302,000
Less: Ineligible Costs		
Equipment	0	0
Grants	224,000	224,000
Subtotal Ineligible Costs	224,000	224,000
Net Eligible Direct Costs	78,000	78,000
Add: Allocated Costs		
OLA - Financial Audits	4,767	4,767
Sum of Allocated Costs	82,767	82,767
Distribution of Allocated Costs	0	0
Total Allocable Costs	82,767	82,767
Less: Disallowed Costs	0	
Net Allocable Costs	82,767	82,767

F.Y. 1996 BUDGET

SCHEDULE 17.0

**STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUREAU OF ADMINISTRATIVE MANAGEMENT
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocation received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Administration

	Bureau of Admin. Mgmt.	17.2 General Support Allocation	17.3 Admin Mgmt Commissioner Office	17.4 Admin Mgmt Employee Assistance	17.5 Admin Mgmt Personnel Office	17.6 Admin Mgmt Fiscal Services	17.7 Admin Mgmt Non - Allocable
Direct Costs:							
Salaries	0						
Services	0						
Supplies	0						
Equipment	0						
Grants/Other	0						
Total Direct Expenditures	0	0	0	0	0	0	0
Less: Ineligible Costs							
Equipment	0	0	0	0	0	0	0
Grants	0	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	0	0
Add: Allocated Costs	0						
First Stepdown	0						
Admin - Commissioner's Office	24,002	24,002					
Admin - Employee Assistance Program	358	358					
Admin - Personnel Services	18,925	18,925					
Admin - Fiscal A (Gen'l Fund Admin)	164,607	164,607					
Admin- Plant Mgmt - Res. Recovery	456	456					
Admin - Real Estate Mgmt - Leasing	3,087	3,087					
Admin - Telecommunications	2,248	2,248					
Admin - Materials Management	2,162	2,162					
Admin - Central Mail	160	160					
Admin - Planning and Info Mgmt.	870	870					
Finance - Agency Controllers	1,493	1,493					
Finance - Budget Support	497	497					
Finance - Accounting Services	3,783	3,783					
Finance - Financial Reporting	844	844					
Finance - Central Payroll	558	558					
DOER - Personnel Administration	7,080	7,080					
Mediation - State Agencies	48	48					
OLA - Financial Audits	114,267	114,267					
Treasurer-Allocable Admin	114	114					
OAG - Legal Services	92,583	92,583					
Second Stepdown	0						
Sum of Allocated Costs	438,142	438,142	0	0	0	0	0
Distribution of Allocated Costs	0	(438,142)	108,160	88,301	92,118	149,338	225
Total Allocable Costs	438,142	0	108,160	88,301	92,118	149,338	225
Less: Disallowed Costs	225						225
Net Allocable Costs	437,917	0	108,160	88,301	92,118	149,338	0

F.Y. 1996 BUDGET

SCHEDULE 18.0

**STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUREAU OF FACILITIES MANAGEMENT
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Administration

	Bureau of Facilities Mgmt	18.2 General Support Allocation	18.3 Plant Mgmt Resource Recovery	18.4 Facilities Management Leasing	18.5 Property Management Non- Allocable
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs					
First Stepdown	0				
Admin- Plant Mgmt - Res. Recovery	261	261			
Admin - Real Estate Mgmt - Leasing	13,669	13,669			
Admin - Telecommunications	572	572			
Admin - Materials Management	135	135			
Admin - Central Mail	97	97			
Admin - Planning and Info Mgmt.	83	83			
Finance - Agency Controllers	122	122			
Finance - Budget Support	311	311			
Finance - Accounting Services	310	310			
Finance - Financial Reporting	69	69			
Finance - Central Payroll	128	128			
DOER - Personnel Administration	2,461	2,461			
Mediation - State Agencies	17	17			
Treasurer-Allocable Admin	9	9			
Second Stepdown	0				
Admin - Commissioner's Office	1,698	1,698			
Admin - Employee Assistance Program	28	28			
Admin - Personnel Services	1,446	1,446			
Admin - Fiscal A (Gen'l Fund Admin)	5,642	5,642			
Sum of Allocated Costs	27,058	27,058	0	0	0
Distribution of Allocated Costs	0	(27,058)	16,296	7,090	3,672
Total Allocable Costs	27,058	0	16,296	7,090	3,672
Less: Disallowed Costs	3,672				3,672
Net Allocable Costs	23,386	0	16,296	7,090	0

F. Y. 1996 BUDGET

SCHEDULE 19.0

**STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
INTERTECHNOLOGY GROUP
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Budgeted State Fiscal Year 1996
 Second Stepdown

Schedule No. 19.1

Administration

	<u>Intertech Telecom- munications</u>	<u>19.3 General Support Allocation</u>
Direct Costs:		
Salaries	0	
Services	0	
Supplies	0	
Equipment	0	
Grants/Other	0	
Total Direct Expenditures	0	0
Less: Ineligible Costs		
Equipment	0	0
Grants	0	0
Subtotal Ineligible Costs	0	0
Net Eligible Direct Costs	0	0
Add: Allocated Costs	0	
<u>First Stepdown</u>	0	
Admin - Telecommunications	5,889	5,889
Admin - Materials Management	1,960	1,960
Admin - Central Mail	246	246
Admin - Planning and Info Mgmt.	752	752
Finance - Agency Controllers	256	256
Finance - Budget Support	124	124
Finance - Accounting Services	647	647
Finance - Financial Reporting	145	145
Finance - Central Payroll	302	302
DOER - Personnel Administration	2,406	2,406
Mediation - State Agencies	16	16
Treasurer-Allocable Admin	20	20
<u>Second Stepdown</u>	0	
Admin - Commissioner's Office	1,660	1,660
Admin - Employee Assistance Program	27	27
Admin - Personnel Services	1,414	1,414
Admin - Fiscal A (Gen'l Fund Admin)	11,783	11,783
Admin- Plant Mgmt - Res. Recovery	6	6
Sum of Allocated Costs	27,653	27,653
Distribution of Allocated Costs	0	0
Total Allocable Costs	27,653	27,653
Less: Disallowed Costs	0	0
Net Allocable Costs	27,653	27,653

F. Y. 1996 BUDGET

SCHEDULE 20.0

**STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUREAU OF OPERATIONS MANAGEMENT
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Schedule No. 20.1

Administration

	Bureau of Operations Mgmt	20.2 General Support Allocation	20.3 Operations Materials Management	20.4 Operations Central Mail	21.3 Planning and Information Mgmt
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs	0				
<u>First Stepdown</u>	0				
Admin - Materials Management	4,663	4,663			
Admin - Central Mail	1,776	1,776			
Admin - Planning and Info Mgmt.	8,046	8,046			
Finance - Agency Controllers	1,080	1,080			
Finance - Budget Support	746	746			
Finance - Accounting Services	2,735	2,735			
Finance - Financial Reporting	610	610			
Finance - Central Payroll	1,169	1,169			
DOER - Personnel Administration	14,506	14,506			
Mediation - State Agencies	99	99			
Treasurer-Allocable Admin	83	83			
<u>Second Stepdown</u>	0				
Admin - Commissioner's Office	10,007	10,007			
Admin - Employee Assistance Program	165	165			
Admin - Personnel Services	8,523	8,523			
Admin - Fiscal A (Gen'l Fund Admin)	49,777	49,777			
Admin- Plant Mgmt - Res. Recovery	23	23			
Admin - Real Estate Mgmt - Leasing	49	49			
Admin - Telecommunications	44	44			
Sum of Allocated Costs	104,101	104,101	0	0	0
Distribution of Allocated Costs	0	(104,101)	65,279	12,188	26,634
Total Allocable Costs	104,101	0	65,279	12,188	26,634
Less: Disallowed Costs	0				
Net Allocable Costs	104,101	0	65,279	12,188	26,634

F.Y. 1996 BUDGET

SCHEDULE 22.0

**STATE OF MINNESOTA
DEPARTMENT OF FINANCE
FISCAL MANAGEMENT AND ADMINISTRATION
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Budgeted State Fiscal Year 1996
 Second Stepdown

Schedule No. 22.1

Finance

<u>Department of Finance</u>	<u>22.2 General Support Allocation</u>	<u>23.2 Finance Budget Division</u>	<u>24.2 Finance Accounting Division</u>	<u>25.2 Finance Other Allocable</u>
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs				
First Stepdown	0			
Finance - Agency Controllers	11,372	11,372		
Finance - Budget Support	1,181	1,181		
Finance - Accounting Services	28,810	28,810		
Finance - Financial Reporting	6,430	6,430		
Finance - Central Payroll	1,996	1,996		
DOER - Personnel Administration	28,727	28,727		
Mediation - State Agencies	195	195		
OLA - Financial Audits	142,468	142,468		
OLA - Single Audits	13,085	13,085		
Treasurer-Allocable Admin	870	870		
OAG - Legal Services	55,772	55,772		
Second Stepdown	0			
Admin - Employee Assistance Program	327	327		
Admin- Plant Mgmt - Res. Recovery	93	93		
Admin - Real Estate Mgmt - Leasing	19	19		
Admin - Telecommunications	150	150		
Admin - Materials Management	257	257		
Admin - Central Mail	259	259		
Admin - Planning and Info Mgmt.	515	515		
Sum of Allocated Costs	292,526	292,526	0	0
Distribution of Allocated Costs	0	(292,526)	31,768	237,809
Total Allocable Costs	292,526	0	31,768	237,809
Less: Disallowed Costs	0			
Net Allocable Costs	292,526	0	31,768	237,809

F.Y. 1996 BUDGET

SCHEDULE 23.0

**STATE OF MINNESOTA
DEPARTMENT OF FINANCE
BUDGET OPERATIONS AND SUPPORT
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Schedule No. 23.1

Finance

<u>Finance Budget Division</u>	<u>23.2 General Support Allocation</u>	<u>23.3 Finance Agency Controllers</u>	<u>23.4 Finance Budget Support</u>	<u>23.5 Finance Budget Sup. Gen'l Gov't</u>
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs	0			
First Stepdown	0			
Second Stepdown	0			
Department Of Finance	31,768	31,768		
Sum of Allocated Costs	31,768	31,768	0	0
Distribution of Allocated Costs	0	(31,768)	17,247	11,486
Total Allocable Costs	31,768	0	17,247	11,486
Less: Disallowed Costs	3,035			3,035
Net Allocable Costs	28,733	0	17,247	11,486

F.Y. 1996 BUDGET

SCHEDULE 24.0

**STATE OF MINNESOTA
DEPARTMENT OF FINANCE
ACCOUNTING
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Schedule No. 24.1

Finance

	<u>Finance Accounting Division</u>	<u>24.2 General Support Allocation</u>	<u>24.3 Finance Accounting Services</u>	<u>24.4 Finance Accounting SSP Costs</u>	<u>24.5 Finance Accounting Gen'l Gov't</u>
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs	0				
<u>First Stepdown</u>	0				
<u>Second Stepdown</u>	0				
Department Of Finance	237,809	237,809			
Sum of Allocated Costs	237,809	237,809	0	0	0
Distribution of Allocated Costs	0	(237,809)	54,117	181,069	2,623
Total Allocable Costs	237,809	0	54,117	181,069	2,623
Less: Disallowed Costs	183,692			181,069	2,623
Net Allocable Costs	54,117	0	54,117	0	0

F.Y. 1996 BUDGET

SCHEDULE 25.0

**STATE OF MINNESOTA
DEPARTMENT OF FINANCE
OTHER ALLOCABLE COSTS
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Schedule No. 25.1

Finance

	<u>Finance Other Allocable</u>	<u>25.2 General Support Allocation</u>	<u>25.3 Finance Financial Reporting</u>	<u>25.4 Finance Central Payroll</u>	<u>25.5 Finance Single Audit</u>	<u>25.6 Finance Other Gen'l Gov't</u>
Direct Costs:						
Salaries	0					
Services	0					
Supplies	0					
Equipment	0					
Grants/Other	0					
Total Direct Expenditures	0	0	0	0	0	0
Less: Ineligible Costs						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	0
Add: Allocated Costs	0					
First Stepdown	0					
Second Stepdown	0					
Department Of Finance	22,949	22,949				
Sum of Allocated Costs	22,949	22,949	0	0	0	0
Distribution of Allocated Costs	0	(22,949)	4,723	10,532	274	7,421
Total Allocable Costs	22,949	0	4,723	10,532	274	7,421
Less: Disallowed Costs	7,421					7,421
Net Allocable Costs	15,528	0	4,723	10,532	274	0

F.Y. 1996 BUDGET

SCHEDULE 26.0

**STATE OF MINNESOTA
DEPARTMENT OF EMPLOYEE RELATIONS
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Budgeted State Fiscal Year 1996
 Second Stepdown

Schedule No. 26.1

Employee Relations

	<u>Department of Employee Relations</u>	<u>26.2 General Support Allocation</u>	<u>26.3 DOER Personnel Administration</u>	<u>26.4 DOER General Government</u>
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs				
First Stepdown	0			
DOER - Personnel Administration	34,701	34,701		
Mediation - State Agencies	236	236		
OLA - Financial Audits	62,132	62,132		
OLA - Single Audits	5,637	5,637		
Treasurer-Allocable Admin	1,675	1,675		
OAG - Legal Services	11,983	11,983		
Second Stepdown	0			
Admin - Employee Assistance Program	394	394		
Admin- Plant Mgmt - Res. Recovery	1,300	1,300		
Admin - Real Estate Mgmt - Leasing	10	10		
Admin - Telecommunications	103	103		
Admin - Materials Management	248	248		
Admin - Central Mail	278	278		
Admin - Planning and Info Mgmt.	477	477		
Finance - Agency Controllers	325	325		
Finance - Budget Support	72	72		
Finance - Accounting Services	1,019	1,019		
Finance - Financial Reporting	89	89		
Finance - Central Payroll	43	43		
Sum of Allocated Costs	120,722	120,722	0	0
Distribution of Allocated Costs	0	(120,722)	95,040	25,682
Total Allocable Costs	120,722	0	95,040	25,682
Less: Disallowed Costs	25,682			25,682
Net Allocable Costs	95,040	0	95,040	0

F.Y. 1996 BUDGET

SCHEDULE 27.0

**STATE OF MINNESOTA
DEPARTMENT OF MEDIATION SERVICES
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Budgeted State Fiscal Year 1996
 Second Stepdown

Schedule No. 27.1

Mediation Services

	<u>Department of Mediation Services</u>	<u>27.2 General Support Allocation</u>	<u>27.3 Mediation State Agencies</u>	<u>27.4 Mediation General Government</u>
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs	0			
<u>First Stepdown</u>	0			
Mediation - State Agencies	29	29		
OLA - Financial Audits	4,109	4,109		
Treasurer-Allocable Admin	42	42		
OAG - Legal Services	1,529	1,529		
State Auditor - Single Audits	2	2		
<u>Second Stepdown</u>	0			
Admin - Employee Assistance Program	49	49		
Admin- Plant Mgmt - Res. Recovery	8	8		
Admin - Real Estate Mgmt - Leasing	10	10		
Admin - Telecommunications	19	19		
Admin - Materials Management	46	46		
Admin - Central Mail	9	9		
Admin - Planning and Info Mgmt.	3	3		
Finance - Agency Controllers	8	8		
Finance - Budget Support	11	11		
Finance - Accounting Services	25	25		
Finance - Financial Reporting	2	2		
Finance - Central Payroll	4	4		
DOER - Personnel Administration	53	53		
Sum of Allocated Costs	5,958	5,958	0	0
Distribution of Allocated Costs	0	(5,958)	206	5,752
Total Allocable Costs	5,958	0	206	5,752
Less: Disallowed Costs	5,752			5,752
Net Allocable Costs	206	0	206	0

F. Y. 1996 BUDGET

SCHEDULE 28.0

**STATE OF MINNESOTA
OFFICE OF THE LEGISLATIVE AUDITOR
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Legislative Auditor

	Office of the Legislative Auditor	28.2 General Support Allocation	28.3 OLA Financial Audits	28.5 OLA Single Audits	28.6 Audit Commission Expenses
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs	0				
First Stepdown	0				
OLA - Financial Audits	113,682	113,682			
Treasurer-Allocable Admin	59	59			
OAG - Legal Services	1,223	1,223			
Second Stepdown	0				
Admin - Employee Assistance Program	154	154			
Admin- Plant Mgmt - Res. Recovery	20	20			
Admin - Real Estate Mgmt - Leasing	10	10			
Admin - Telecommunications	24	24			
Admin - Materials Management	66	66			
Admin - Central Mail	4	4			
Admin - Planning and Info Mgmt.	33	33			
Finance - Agency Controllers	11	11			
Finance - Budget Support	7	7			
Finance - Accounting Services	36	36			
Finance - Financial Reporting	3	3			
Finance - Central Payroll	16	16			
DOER - Personnel Administration	167	167			
Sum of Allocated Costs	115,515	115,515	0	0	0
Distribution of Allocated Costs	0	(115,515)	89,863	24,787	865
Total Allocable Costs	115,515	0	89,863	24,787	865
Less: Disallowed Costs	865				865
Net Allocable Costs	114,650	0	89,863	24,787	0

F.Y. 1996 BUDGET

SCHEDULE 29.0

**STATE OF MINNESOTA
OFFICE OF THE STATE TREASURER
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Budgeted State Fiscal Year 1996
 Second Stepdown

Schedule No. 29.1

Treasurer

	State Treasurer's Office	29.2 General Support Allocation	29.3 Treasurer Treasury Allocable	29.4 Treasurer General Government
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs	0			
<u>First Stepdown</u>	0			
Treasurer-Allocable Admin	133	133		
OAG - Legal Services	5,672	5,672		
<u>Second Stepdown</u>	0			
Admin - Employee Assistance Program	29	29		
Admin- Plant Mgmt - Res. Recovery	11	11		
Admin - Real Estate Mgmt - Leasing	10	10		
Admin - Telecommunications	16	16		
Admin - Materials Management	15	15		
Admin - Central Mail	3	3		
Admin - Planning and Info Mgmt.	3	3		
Finance - Agency Controllers	26	26		
Finance - Budget Support	12	12		
Finance - Accounting Services	81	81		
Finance - Financial Reporting	7	7		
Finance - Central Payroll	3	3		
DOER - Personnel Administration	32	32		
Sum of Allocated Costs	6,053	6,053	0	0
Distribution of Allocated Costs	0	(6,053)	418	5,635
Total Allocable Costs	6,053	0	418	5,635
Less: Disallowed Costs	5,635			5,635
Net Allocable Costs	418	0	418	0

F. Y. 1996 BUDGET

SCHEDULE 30.0

**STATE OF MINNESOTA
OFFICE OF THE STATE ATTORNEY GENERAL
GENERAL ADMINISTRATIVE SUPPORT
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Budgeted State Fiscal Year 1996
 Second Stepdown

Schedule No. 30.1

Attorney General

	Office of the Attorney General	30.2 General Support Allocation	30.3 OAG Legal Services	30.4 OAG General Government
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs				
<u>First Stepdown</u>	0			
OAG - Legal Services	10,151,217	10,151,217		
State Auditor - Single Audits	22	22		
<u>Second Stepdown</u>	0			
Admin - Employee Assistance Program	818	818		
Admin- Plant Mgmt - Res. Recovery	127	127		
Admin - Real Estate Mgmt - Leasing	165	165		
Admin - Telecommunications	287	287		
Admin - Materials Management	375	375		
Admin - Central Mail	115	115		
Admin - Planning and Info Mgmt.	17	17		
Finance - Agency Controllers	107	107		
Finance - Budget Support	100	100		
Finance - Accounting Services	336	336		
Finance - Financial Reporting	29	29		
Finance - Central Payroll	88	88		
DOER - Personnel Administration	890	890		
Mediation - State Agencies	2	2		
Treasurer-Allocable Admin	1	1		
Sum of Allocated Costs	10,154,696	10,154,696	0	0
Distribution of Allocated Costs	0	(10,154,696)	9,428,815	725,881
Total Allocable Costs	10,154,696	0	9,428,815	725,881
Less: Disallowed Costs	725,881			725,881
Net Allocable Costs	9,428,815	0	9,428,815	0

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
BILLED SERVICES

TABLE OF CONTENTS

DEPARTMENT OF ADMINISTRATION

RISK MANAGEMENT INTERNAL SERVICE FUND (DIV 211)

Nature and Extent of Services	A-1
Balance Sheet	A-2
Income Statement	A-3
Comparative Statement of Cash Flow	A-4
Footnotes	A-5
Schedule of Rates	A-6
Summary of Actual & Imputed Revenues	A-8
A-87 Retained Earnings Reconciliation	A-9

MANAGEMENT ANALYSIS SPECIAL REVENUE FUND (DIV 220)

Nature and Extent of Services	B-1
Balance Sheet	B-2
Income Statement	B-3
Statement of Cash Flow	B-4
Footnotes	B-5
Rate Approval	B-6
Summary of Actual & Imputed Revenues	B-8
A-87 Retained Earnings Reconciliation	B-9

PLANT MANAGEMENT INTERNAL SERVICE FUND (DIV 307)

Nature and Extent of Services	C-1
Balance Sheet	C-2
Income Statement	C-3
Comparative Statement of Cash Flow	C-4
Footnotes	C-5
Schedule of Rates	C-6
Summary of Actual & Imputed Revenues	C-10
A-87 Retained Earnings Reconciliation	C-11
Inter-fund Transfers	C-12

COMPUTER SERVICES INTERNAL SERVICE FUND (DIV 410)

Nature and Extent of Services	D-1
Balance Sheet	D-2
Income Statement	D-3
Comparative Statement of Cash Flow	D-4
Footnotes	D-5
Schedule of Rates	D-7
Summary of Actual & Imputed Revenues	D-14
A-87 Retained Earnings Reconciliation	D-15
Inter-fund Transfers	D-16

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
BILLED SERVICES

TABLE OF CONTENTS
(Continued)

MICROGRAPHIC/RECORDS CENTER INTERNAL SERVICE FUND (DIV 443)	
Nature and Extent of Services	E-1
Balance Sheet	E-2
Income Statement	E-3
Comparative Statement of Cash Flow	E-4
Footnotes	E-5
Schedule of Rates	E-6
Summary of Actual & Imputed Revenues	E-8
A-87 Retained Earnings Reconciliation	E-9
 CENTRAL STORES INTERNAL SERVICE FUND (DIV 511)	
Nature and Extent of Services	F-1
Balance Sheet	F-2
Income Statement	F-3
Comparative Statement of Cash Flow	F-4
Footnotes	F-5
Schedule of Rates	F-6
Summary of Actual & Imputed Revenues	F-8
A-87 Retained Earnings Reconciliation	F-9
 CENTRAL MOTOR POOL INTERNAL SERVICE FUND (DIV 514)	
Nature and Extent of Services	G-1
Balance Sheet	G-2
Income Statement	G-3
Comparative Statement of Cash Flow	G-4
Foot Notes	G-5
Schedule of Rates	G-6
Summary of Actual & Imputed Revenues	G-8
A-87 Retained Earnings Reconciliation	G-9
Inter-fund Transfers	G-10
 CENTRAL MAIL INTERNAL SERVICE FUND (ADDRESS & INSERT) (DIV 518)	
Nature and Extent of Services	H-1
Balance Sheet	H-2
Income Statement	H-3
Comparative Statement of Cash Flow	H-4
Footnotes	H-5
Schedule of Rates	H-6
Summary of Actual & Imputed Revenues	H-9
A-87 Retained Earnings Reconciliation	H-10
 STATE PRINTER INTERNAL SERVICE FUND (DIV 520)	
Nature and Extent of Services	I-1
Balance Sheet	I-2
Income Statement	I-3
Comparative Statement of Cash Flow	I-4
Footnotes	I-5
Schedule of Rates	I-6
Summary of Actual & Imputed Revenues	I-8
A-87 Retained Earnings Reconciliation	I-9

STATE OF MINNESOTA
 CENTRAL SERVICE COST ALLOCATION PLAN
 BILLED SERVICES

TABLE OF CONTENTS
 (Continued)

DEPARTMENT OF EMPLOYEE RELATIONS

EMPLOYEE INSURANCE TRUST FUND

Nature and Extent of Services	J-1
Balance Sheet	J-2
Income Statement	J-3
Statement of Cash Flow	J-4
Summary of Actual & Imputed Revenues	J-5
Inter-fund Transfers	J-6

WORKERS COMPENSATION REVOLVING ACCOUNT

Nature and Extent of Services	K-1
Schedule of Inter-Agency Payments	K-2
Rate Approvals	K-4

TRAINING REVOLVING FUND

Nature and Extent of Services	L-1
Balance Sheet	L-2
Schedule of Rates	L-3

OFFICE OF ADMINISTRATIVE HEARINGS

ADMINISTRATIVE HEARINGS SERVICE FUND

Nature and Extent of Services	M-1
Balance Sheet	M-2
Income Statement	M-3
Comparative Statement of Cash Flow	M-4
Schedule of Rates	M-5
Summary of Actual & Imputed Revenues	M-7
A-87 Retained Earnings Reconciliation	M-8

DEPARTMENT OF JOBS AND TRAINING

UNEMPLOYMENT COMPENSATION EXPENDABLE TRUST FUND

Nature and Extent of Services	N-1
Balance Sheet	N-2
Income Statement	N-3

Imputed Interest Schedule - FY 1994
Month End Cash Balances - Internal Service Funds

	Annual ITC Earn Rate	Plant Management Fund: 82	Record Ctr/ Micrographics Fund: 87	Mgmt Analysis Fund: 89	Motor Pool Fund: 91	Printing Fund: 92	Central Stores Fund: 93	Computer Services Fund: 97	General Services Fund: 98
FY 1994									
July	3.94%	4,200,837	24,213	(22,483)	235,784	824,477	241,862	15,479,462	122,798
August	3.93%	3,100,518	26,845	(59,398)	310,212	868,783	247,428	13,886,942	129,381
September	3.80%	2,193,399	64,419	(10,052)	362,773	866,241	74,143	19,854,247	130,799
October	3.68%	3,584,301	37,027	(53,807)	181,729	981,091	172,628	20,825,169	124,924
November	3.65%	1,224,442	19,499	(103,760)	379,579	958,955	280,421	15,212,340	123,946
December	3.91%	2,648,818	48,732	(64,779)	247,156	925,327	293,413	13,462,752	122,592
January	3.51%	4,177,264	56,147	(56,663)	159,687	919,843	267,559	11,800,913	127,182
February	3.52%	5,352,292	38,617	(34,509)	538,289	1,112,880	319,644	13,440,741	121,249
March	3.78%	3,641,072	57,719	(40,268)	283,729	1,158,732	364,969	13,339,994	128,442
April	3.88%	2,963,171	51,278	(60,851)	450,719	1,131,592	351,916	13,602,505	126,828
May	4.15%	4,299,649	40,110	(81,123)	380,856	1,145,280	326,946	9,420,940	145,494
June	4.06%	2,935,915	31,268	32,867	322,533	1,258,721	268,562	8,088,628	140,901

Calculation of Average Balance (Prior +Current Month End Balance/2)

	Monthly Rate	Fund: 82	Fund: 87	Fund: 89	Fund: 91	Fund: 92	Fund: 93	Fund: 97	Fund: 98
July	0.33%	4,200,837	24,213	(22,483)	235,784	824,477	241,862	15,479,462	122,798
August	0.33%	3,650,678	25,529	(40,941)	272,996	846,630	244,645	14,683,202	126,090
September	0.32%	2,646,959	45,632	(34,725)	336,493	867,512	160,786	16,870,595	130,090
October	0.31%	2,888,850	50,723	(31,930)	272,251	923,668	123,386	20,339,708	127,862
November	0.30%	2,404,372	28,263	(78,784)	280,654	970,023	226,525	18,018,755	124,435
December	0.33%	1,936,630	34,116	(84,270)	313,368	942,141	286,917	14,337,546	123,269
January	0.29%	3,413,041	52,440	(60,721)	203,422	922,585	280,486	12,631,833	124,887
February	0.29%	4,764,778	47,382	(45,586)	348,988	1,016,362	293,602	12,620,827	124,216
March	0.32%	4,496,682	48,168	(37,389)	411,009	1,135,806	342,307	13,390,368	124,846
April	0.32%	3,302,122	54,499	(50,560)	367,224	1,145,162	358,443	13,471,250	127,634
May	0.35%	3,631,410	45,694	(60,987)	415,788	1,138,436	339,431	11,511,723	136,160
June	0.34%	3,617,782	35,689	(14,128)	351,695	1,202,001	297,754	8,754,783	143,198

Interest Earned on Average Monthly Balance (Avg. Balance X Monthly Rate)

	Monthly Rate	Fund: 82	Fund: 87	Fund: 89	Fund: 91	Fund: 92	Fund: 93	Fund: 97	Fund: 98
July	0.33%	13,793	79	(74)	774	2,707	794	50,824	403
August	0.33%	11,956	84	(134)	894	2,773	801	48,087	41
September	0.32%	8,382	145	(110)	1,066	2,747	509	53,424	41
October	0.31%	8,859	156	(98)	835	2,833	378	62,375	392
November	0.30%	7,313	86	(240)	854	2,950	689	54,807	378
December	0.33%	6,310	111	(275)	1,021	3,070	935	46,717	402
January	0.29%	9,983	153	(178)	595	2,699	820	36,948	365
February	0.29%	13,977	139	(134)	1,024	2,981	861	37,021	364
March	0.32%	14,165	152	(118)	1,295	3,578	1,078	42,180	393
April	0.32%	10,677	176	(163)	1,187	3,703	1,159	43,557	413
May	0.35%	12,559	158	(211)	1,438	3,937	1,174	39,811	471
June	0.34%	12,240	121	(48)	1,190	4,067	1,007	29,620	484
	3.82%	130,213	1,559	(1,781)	12,172	38,044	10,207	545,372	4,891

Compounded Interest on YTD Interest Earnings (YTD Interest Earnings X Monthly Rate)

	Monthly Rate	Fund: 82	Fund: 87	Fund: 89	Fund: 91	Fund: 92	Fund: 93	Fund: 97	Fund: 98
July	0.33%	45	0	(0)	3	9	3	167	1
August	0.33%	84	1	(1)	5	18	5	324	3
September	0.32%	108	1	(1)	9	26	7	482	4
October	0.31%	132	1	(1)	11	34	8	658	5
November	0.30%	153	2	(2)	13	43	10	820	6
December	0.33%	184	2	(3)	18	56	13	1,030	8
January	0.29%	195	2	(3)	18	58	14	1,033	8
February	0.29%	236	3	(4)	21	67	17	1,145	9
March	0.32%	298	3	(4)	26	83	22	1,362	11
April	0.32%	341	4	(5)	31	97	26	1,539	13
May	0.35%	408	5	(6)	38	118	32	1,784	15
June	0.34%	441	5	(6)	41	129	35	1,845	17
		2,626	30	(36)	234	736	190	12,189	100

Total Imputed Interest (Interest on Avg. Monthly Bal + Compounded Interest)

	Monthly Rate	Fund: 82	Fund: 87	Fund: 89	Fund: 91	Fund: 92	Fund: 93	Fund: 97	Fund: 98
July	0.33%	13,838	80	(74)	777	2,716	797	50,991	405
August	0.33%	12,040	84	(135)	900	2,791	806	48,411	416
September	0.32%	8,490	145	(111)	1,074	2,773	516	53,906	416
October	0.31%	8,991	157	(99)	846	2,866	386	63,034	39
November	0.30%	7,466	88	(242)	867	2,993	699	55,627	385
December	0.33%	6,495	113	(278)	1,039	3,125	948	47,747	409
January	0.29%	10,178	156	(181)	613	2,756	835	37,981	373
February	0.29%	14,213	142	(137)	1,044	3,048	878	38,166	374
March	0.32%	14,463	155	(122)	1,321	3,661	1,100	43,542	404
April	0.32%	11,018	180	(168)	1,218	3,800	1,185	45,096	425
May	0.35%	12,967	163	(217)	1,478	4,055	1,206	41,595	486
June	0.34%	12,681	126	(54)	1,231	4,195	1,042	31,466	501
		132,839	1,589	(1,818)	12,405	38,780	10,397	557,561	4,991

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION

Services Provided

Risk Management provides competitive auto liability rates through the Risk Management Fund. Losses are adjusted by a professional loss adjusting firm under contract with the state.

OMB A-87 Allowable Cost Standard No. 25c.

"Contributions to a reserve for certain self-insurance programs are allowable subject to the following provisions:

(1) The type of coverage and the extent of coverage, and the rates and premiums would have been allowed had insurance (including reinsurance) been purchased to cover the risks".

How Rates are Computed

The premium charge per vehicle is based upon actuarial projection utilization paid loss development and expenses to administer the program, including loss adjusting, claims related expenses and special assessments.

Fund 41--Risk Management
BALANCE SHEET
Fiscal Year 1994

03-Nov-94

Account	STATEMENT PER AGENCY	Adjustments			Preliminary Statement	Audit Adjustments			Final Audit Amounts	Balances as of 08-30-93	Change
		Debit	Credit	A/E #		Debit	Credit	A/E #			
ASSETS AND OTHER DEBITS											
A10	Cash and Cash Equivalents	3,062,230			3,062,230				3,062,230	3,229,354	(167,124)
A20	Accounts Receivable	18,832			18,832				18,832	23,329	(4,497)
A272	Prepaid Expenses	178,581			178,581				178,581	350,171	(171,590)
	Subtotal	3,260,643			3,259,643				3,259,643	3,602,854	(343,211)
	Fixed Assets										
A83	Equipment	31,392			31,392				31,392	15,621	15,771
A831	Less: Accumulated Depreciation	(14,615)			(14,615)				(14,615)	(10,801)	(3,814)
	Net Fixed Assets	16,777			16,777				16,777	4,820	11,957
	Total Assets	3,278,420			3,278,420				3,278,420	3,607,674	(331,254)
LIABILITIES AND FUND BALANCE											
	Liabilities										
H15	Accounts Payable	2,831,058			2,831,058				2,831,058	2,771,970	59,088
H14	Salaries Payable	8,067			8,067				8,067	4,624	3,443
H44	Compensated Absences Payable	22,655			22,655				22,655	4,077	18,578
H20	Interfund Payable	0			0				0	15,905	(15,905)
H29	Deferred Revenue	171,467			171,467				171,467	349,531	(178,064)
	Total Liabilities	3,033,247			3,033,247				3,033,247	3,146,107	(112,860)
	Equity and Other Credits										
P1	Unreserved Retained Earnings	243,173			243,173				243,173	461,567	(218,394)
	Total Equity and Other Credits	243,173			243,173				243,173	461,567	(218,394)
	Total Liabilities and Fund Equity	3,276,420			3,278,420				3,278,420	3,607,674	(331,254)
		(0)			(0)				(0)	0	

(1)

Fund 41--Risk Management
 OPERATING STATEMENT
 Fiscal Year 1994

03-Nov-94

FR #	Account	STATEMENT PER AGENCY	Adjustments			Preliminary Statement	Audit Adjustments			Final Audit Amounts	Balances as of 08-30-93	Change
			Debit	Credit	A/E #		Debit	Credit	A/E #			
A45	Operating Revenues					2,925,573				2,925,573	2,208,951	716,622
	Insurance Premiums	2,925,573				2,925,573				2,925,573	2,208,951	716,622
	Other Revenue	0				0		91,208	#1	91,208	0	91,208
	Total Operating Revenues	2,925,573				2,925,573				3,016,781	2,208,951	807,830
	Operating Expenses											
J25	Purchased Services	1,062,200				1,062,200				1,062,200	934,549	127,651
J35	Salaries and Fringe Benefits	190,897				190,897				190,897	58,972	133,925
J40	Claims	2,111,350				2,111,350				2,111,350	1,462,937	648,413
J45	Depreciation	3,814				3,814				3,814	3,046	768
J70	Supplies and Materials	7,181				7,181				7,181	3,232	3,949
J75	Indirect Costs	18,530				18,530				18,530	14,268	4,262
	Total Operating Expenses	3,393,972				3,393,972				3,393,972	2,475,004	918,968
	Operating Income (Loss)	(468,399)				(468,399)				(377,191)	(266,053)	(111,138)
M25	Nonoperating Revenue											
	Investment Income	158,797				158,797				158,797	193,205	(34,408)
	Total Nonoperating Revenue	158,797				158,797				158,797	193,205	(34,408)
	Net Income (Loss)	(309,602)				(309,602)				(218,394)	(72,848)	(145,546)
V10	Retained Earnings, July 1, 1993	461,567				461,567				461,567	534,417	(72,850)
W10	Prior Year Adjustment to Retained Earnings	91,208				91,208	91,208		#1	0	0	0
	Retained Earnings, June 30, 1994	243,173				243,173				243,173	461,569	(218,396)

(12)

Fund 41—Risk Management
STATEMENT OF CASH FLOWS
Fiscal Year 1994

03-Nov-94

CASH FLOWS FROM OPERATING ACTIVITIES:

Operating Income (Loss):	(377,191)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
Depreciation	3,814
Change in Assets and Liabilities:	
Accounts Receivable	4,497
Prepaid Expenses	171,590
Accounts Payable	59,088
Salaries Payable	3,443
Compensated Absences Payable	18,578
Interfund Payable—Other Liabilities	(15,905)
Deferred Revenue	(178,064)
Total Items to be Added (Deducted)	67,041
Net Cash Flows from Operating Activities	(310,150)

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

Investment in Fixed Assets	(15,771)
Cash Flows from Capital Financing Activities	(15,771)

CASH FLOWS FROM INVESTING ACTIVITIES

Investment Earnings	158,797
Net Cash Flows from Investing Activities	158,797

Net Increase in Cash and Cash Equivalents	(167,124)
Cash and Cash Equivalents, July 1, 1993	3,229,354
Cash and Cash Equivalents, June 30, 1994	3,062,230

42

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Risk Management Internal Services Fund utilizes full accrual accounting pursuant to M.S. 16A.055.

The fund provides primarily automobile liability insurance to state agencies. Insurance coverage generally coincides with the fiscal year; revenue is recognized over the period of coverage. Coverage was first issued beginning January 1, 1987. The fund also provides some other types of self-insurance, such as liability insurance for DNR firearms training and for operations at the Giant's Ridge ski area. The fund also purchases commercial insurance at state agencies' request and bills those agencies at cost; these revenues and expenses are referred to as "Billback" and are pro-rated over the lives of the various policies. In FY0 the fund began self-insuring the Department of Administration's workers compensation costs; those revenues and expenses are identified separately. In January 1992, the fund began providing auto comprehensive/collision insurance to state agencies; those revenues and expenses are identified separately.

Expenses are based on data received from the Statewide Accounting System and from subsidiary records.

The fund owns fixed assets consisting of computer equipment which is depreciated on a straight-line basis over five years with no salvage value.

This statement includes current and long-term compensated absences payable of \$8,377.66 and \$4,713.23 respectively.

2. LEGISLATION AFFECTING RISK MANAGEMENT INTERNAL SERVICES FUND:

The Risk Management Internal Services Fund was created by Minnesota Laws 1986, Chapter 455, Section 3.

The cash balance includes \$13,313.33 interest earned within the period but not credited to the fund until later.

3. RESERVED RETAINED EARNINGS:

An estimated liability has been included for claims incurred but not reported (IBNR). Reserved Retained Earnings are reserved for additional IBNR and for claims incurred but not enough (IBNE).

This financial statement includes claims information known as of June 30, 1994 for claims incurred prior to July 1, 1994.

First quarter net income was \$206,637.62; Second quarter net income was (\$156,155.08); Third quarter net income was (\$589,129.74); Fourth quarter net income was \$229,045.38 .

Reserved Retained Earnings at the end of the first quarter were \$668,204.59; second quarter were \$512,049.51; third quarter were \$14,127.23; it is now \$243,172.61 .

4. ADJUSTMENT TO RESERVED RETAINED EARNINGS:

Refund of excess premiums paid for Workers Compensation Insurance for the calendar years of 1987 through 1992.

5. CHANGE IN ACCOUNTING METHOD:

Nonvested Compensated Absences are recorded at 63% probability of being fully vested. This amount for FY94 was \$9,574.89 .

6. CHANGE IN FIXED ASSETS:

Purchased four Personal Computers in the amount of \$12,383.56, and a Laser Jet Printer in the amount of \$3,387.56 .

STATE OF MINNESOTA

Office Memorandum

Department: of Finance

Date: May 24, 1994

To: Debra Rae Anderson, Commissioner
Department of Administration

From: Bruce Reddemann, Director *BR*
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1995 Risk Management Billing Rates

Pursuant to your recent request, we have approved the per vehicle premium rates specified on page 4 of your F.Y. 1995 rate package. This schedule is incorporated, by reference, as a part of this memorandum.

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. Based on this review and analysis we found your F.Y. 1995 proposal to be in reasonable conformity with pertinent state and fiscal management policies.

cc **Laura M. King**
Charlie Bieleck
Larry Freund
Mike Rajacich
Frederick R. Johnson Jr.

Automobile Liability Premium per Vehicle

<u>Agency</u>	<u>FY 95</u>	<u>FY 94</u>
Administration	\$228	\$170
Agriculture	\$208	\$165
Community Colleges	\$179	\$175
Corrections	\$199	\$168
Education	\$164	\$ 94
Health	\$193	\$200
Human Services	\$199	\$175
I.R.R.R.B.	\$151	\$132
Lottery	\$224	\$200
Military Affairs	\$179	\$164
Miscellaneous Boards & Commissions	\$203	\$165
Miscellaneous Agencies	\$172	\$200
Natural Resources	\$207	\$167
P.E.R.A.	\$ 77	\$149
Pollution Control Agency	\$198	\$174
Public Service	\$203	\$175
Public Safety	\$273 *	\$236 *
School for the Arts	\$224	\$200
State Universities	\$195	\$166
Trade & Economic Development	\$224	\$200
Transportation	\$213	\$185
Veterans Homes	\$201	\$184
Zoological Board	\$205	\$168

* Includes 25 percent surcharge for emergency vehicles.

**RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES**

FOR YEAR ENDING JUNE 30, 1994

(All Figures in 000's)

RISK
MANAGEMENT
FD 41

R/E Balance JULY 1, 1993 (End Balance per Prior Year A-87 Rec)

462

RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)		
From Attached Financial Statements	2,926	
Actual Interest Income Per CAFR	159	
or		
Imputed Interest Income On Average Cash Balance	0	
Other Revenues	91	
Total Revenues		3,176

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	0	
Operating Expense	3,394	
Non-Operating Expenses:		
Master Lease Interest Expense	0	
Master Lease Refund of Interest & Financing Costs	0	
(Gain) or Loss on disposal of fixed assets	0	
Less A-87 Unallowable costs:		
Capital Outlay	0	
Projected Cost Increases/Replacement Reserve	0	
Interest & Financing Costs (Net Master Lease Costs)	0	
Amortization of Deferred Financing Costs	0	
Other	0	
Add: A-87 Allowable costs		
Indirect Costs From SWCAP (if not allocated in SWCAP)	0	
Depreciation or Use Allowance (if not in actual cost above)	0	
Other	0	
Total OMB A-87 Allowable Expenditures		3,394

Net Increase (Decrease) to Retained Earnings

(218)

TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0	
Transfer Out	0	
Net Transfers		0

Retained Earnings Balance	(A)	<u>244</u>
---------------------------	-----	------------

OMB A-87 60 Day Allowable Balance Total	(B)	<u>566</u>
---	-----	------------

Amount in Excess(Deficit) Balance (A-B)		<u><u>(322)</u></u>
---	--	---------------------

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
MANAGEMENT ANALYSIS DIVISION SPECIAL REVENUE FUND

Services Provided

This activity exists to provide consultant services to state agencies and local governments. These services include diagnosis, analysis, project management, operational and strategic planning, and organizational development.

OMB A-87 Allowable Cost Standard No. 33.

"Cost of professional and consultant services rendered by persons or organizations that are members of a particular profession or possesses special skill, whether or not officers or employees of the governmental unit, are allowable...."

How Rates are Computed

Rates are determined annually to provide for recovery of operating costs with a breakeven objective.

89 Fund: Revolving Fund – Management Analysis
 Accountant: Schmidt
 Balance Sheet Worksheet
 June 30, 1994

10/26/94
 01:40 PM

FR#	Account	Final Audit Amounts	6/30/93 Amounts	Change
ASSETS				
A100	Cash in State Treasury	32,563		32,563
A20	Accounts Receivable	232,927		232,927
A83	Equipment	32,603		32,603
A831	Accumulated Depreciation	(23,889)		(23,889)
	Total Assets	<u>274,204</u>	<u>0</u>	<u>274,204</u>
LIABILITIES AND EQUITY				
Liabilities:				
H15	Accounts Payable	6,651		6,651
H14	Salaries Payable	34,197		34,197
H44	Compensated Absences Payable	53,290		53,290
0	Due to the General Fund	0		0
H29	Deferred Revenue	44,017		44,017
0	Lease Purchase	0		0
0	Total Liabilities	<u>138,155</u>	<u>0</u>	<u>138,155</u>
Equity:				
L10	Contributed Capital	0		0
P1	Unreserved Retained Earnings	136,047		136,047
0	Total Fund Equity	<u>136,047</u>	<u>0</u>	<u>136,047</u>
0	Total Liabilities and Equity	<u>274,203</u>	<u>0</u>	<u>274,203</u>
		(1)	0	

89 Fund: Revolving Fund – Management Analysis

Accountant: Schmidt

Operating Statement Worksheet

June 30, 1994

10/26/94

01:40 PM

FR#	Account	Final Audit Amounts	6/30/93 Amounts	Change
	Operating Revenues:			
A10	Net Sales	1,043,471		1,043,471
	Total Operating Revenues	1,043,471	0	1,043,471
	Less: Sales Returns	0	0	0
	Gross Margin	1,043,471	0	1,043,471
	Operating Expenses:			
J20	Interest and Financing Costs	0		0
J25	Purchased Services	151,478		151,478
J35	Salaries and Fringe Benefits	816,619		816,619
J45	Depreciation	6,218		6,218
J50	Amortization of Deferred Costs	0		0
J70	Supplies and Materials	9,607		9,607
J75	Indirect Costs	16,930		16,930
	Other Expenses	0		0
	Total Operating Expenses	1,000,852	0	1,000,852
	Operating Income (Loss)	42,620	0	42,620
	Nonoperating Revenues (Expenses):			
M27	Interest and Financing Costs	(650)		(650)
M45	Gain (Loss) on Sale of Fixed Assets	0		0
M90	Other Nonoperating Expenses	0		0
	Total Nonoperating Revenue (Expenses)	(650)	0	(650)
	Income (Loss) Before Operating Transfers	41,970	0	41,970
P10	Transfers-In		0	0
P20	Transfers Out	0	0	0
	Net Income (Loss)	41,970	0	41,970
V10	Retained Earnings, July 1, 1993, as Reported	0	0	0
	Change in Reporting Entity	94,078		94,078
	Retained Earnings, June 30, 1994	136,048	0	136,048
		(0)	0	

89 Fund: Revolving Fund - Management Analysis
 Accountant: Schmidt
 Statement of Cash Flows
 June 30, 1994

FR#	Account	09:50 AM Final Audit Amounts	6/30/93 Amounts	Change
FR#				
	Cash Flows from Operating Activities:			
A10	Operating Income (Loss)	42,620		42,620
	Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
B10	Depreciation	6,218		6,218
	Change in Assets and Liabilities:			
B50	Accounts Receivable	(232,927)		(232,927)
B70	Accounts Payable	6,651		6,651
B75	Salaries Payable	34,197		34,197
	Due to the General Fund	0		0
B80	Compensated Absences Payable	53,290		53,290
B85	Deferred Revenue	44,017		44,017
B89	Other Liabilities	0		0
	Net Reconciling Items to be Added (Deducted) from Operating Income	(88,554)	0	(88,554)
	Net Cash Flows from Operating Activities	(45,934)	0	(45,934)
	Cash Flows from Noncapital and Related Financing Activities:			
E30	Advances from Other Funds	0		0
E15	Operating Transfers In	0		0
E18	Operating Transfers Out	0		0
	Net Cash Flows from Noncapital and Related Financing Activities	0	0	0
	Cash Flows from Capital and Related Financing Activities:			
G10	Investment in Fixed Assets	(875)		(875)
G12	Proceeds from Sale of Fixed Assets	0		0
G40	Proceeds from Loans	0		0
	0 Bond Interest Paid	0	0	0
	Interest Paid	(650)		(650)
G55	Bond Issuance Costs	0		0
	Repayment on Lease Purchase Agreement	(14,056)	0	(14,056)
	Net Cash Flows from Capital and Related Financing Activities	(15,581)	0	(15,581)
	Cash Flows from Investing Activities:			
	Net Cash Flows from Investing Activities	0	0	0
	Net Increase (Decrease) in Cash and Cash Equivalents	(61,516)	0	(61,516)
L10	Cash and Investments, July 1, 1993, as Reported	0		0
	Change in Reporting Entity	94,078		0
	Cash and Cash Equivalents, July 1, 1993	94,078	0	0
	Cash and Cash Equivalents, June 30, 1994	32,562	0	(61,516)
	B/S Cash	0	0	

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

This account utilizes full accrual accounting.

Expenses are based on data received from Statewide Accounting System (SWA). Also, the Department Finance allocates indirect costs for general fund services.

Fixed assets are recorded at historical costs less accumulated depreciation. Fixed assets are depreciated on a straight line basis with no salvage value. Equipment, furniture and fixtures are depreciated over various time periods based on the useful life of the asset.

Note 2. LEGISLATION AFFECTING MANAGEMENT ANALYSIS:

Minnesota Laws of 1985 First Special Session, Chapter 13, Section 123, amended Minnesota Statutes of 1984, Section 168.36, Subdivision 1, gave authority for creation of Management Analysis.

There is no General Fund Contribution.

Note 3. CAPITAL LEASES:

Entered into agreement for the purpose of financing furniture purchases in the amount of \$56,591.25 for the period of 8/1/90-10/25/93. This lease was split between Management Analysis General Fund Account 55%, and Revolving Fund Account 45%. FY94 final payments of \$14,744.19 for principal, and \$650.10 for interest.

Note 4. CHANGE IN ACCOUNTING METHOD:

Nonvested Compensated Absences are recorded at 63% probability of being fully vested. This amount for FY94 was \$13,135.95 .

Note 5. CHANGE IN FIXED ASSETS:

Purchase of Laptop Personal Computer for which the cost was shared between Management Analysis Revolving and General Funds. Revolving Fund share was \$875.00 .

STATE OF MINNESOTA

Office Memorandum

Department: of Finance

Date: June 17, 1994

To: Debra Rae Anderson, Commissioner
Department of Administration

From: Bruce Reddemann, Director *BR*
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1995 Management Analysis Division Rate Package

Pursuant to your recent request, we have approved the Management Analysis Division Rate as specified on page 6 of your F.Y. 1995 rate package. This page is incorporated, by reference, as a part of this memorandum.

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. Based on this review and analysis we found your F.Y. 1995 proposal to be in reasonable conformity with pertinent state and fiscal management policies.

cc Laura M. King
Charlie Bieleck
Larry Freund
Mike Rajacich
Fred Grimm

MANAGEMENT ANALYSIS DIVISION HISTORY AND PROFORMA

	FY90 ACTUAL	FY91 ACTUAL	FY92 ACTUAL	FY93 ACTUAL	FY94 EST/ACTUAL	FY95 ESTIMATED	CHANGE FY94/FY95
OPERATING REVENUES							
Sales	\$570,522	\$628,677	\$674,070	\$671,970	\$990,000	\$981,692	(\$8,308)
Less: Sales Returns	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Sales	\$570,522	\$628,677	\$674,070	\$671,970	\$990,000	\$981,692	(\$8,308)
OPERATING EXPENSES							
Salaries and Benefits	\$443,888	\$552,676	\$505,635	\$524,088	\$789,009	\$806,613	\$17,604
Rent	\$16,954	\$24,091	\$19,733	\$20,445	\$40,350	\$46,146	\$5,796
Repairs	\$413	\$2,653	\$542	\$323	\$1,000	\$1,600	\$600
Insurance	\$448	\$1,004	\$568	\$227	\$800	\$1,000	\$200
Printing	\$11,160	\$15,391	\$10,110	\$17,570	\$13,000	\$13,000	\$0
Prof/Tech Services	\$17,430	\$27,084	\$9,480	\$18,148	\$74,209	\$6,500	(\$67,709)
Computer & System Svcs	\$0	\$0	\$1,108	\$2,671	\$1,000	\$2,500	\$1,500
Purchased Services	\$959	\$2,631	\$2,551	\$3,802	\$1,700	\$3,000	\$1,300
Communications	\$3,037	\$3,981	\$3,575	\$4,397	\$6,000	\$7,000	\$1,000
Travel-In State	\$4,987	\$4,072	\$1,963	\$8,840	\$5,000	\$5,000	\$0
Travel-Out of State	\$0	\$0	\$0	\$2,222	\$0	\$2,500	\$2,500
Fees	\$459	\$255	\$126	\$547	\$6,000	\$26,000	\$20,000
Supplies	\$5,023	\$9,295	\$9,099	\$7,443	\$20,000	\$19,000	(\$1,000)
Indirect Costs	\$23,734	\$19,139	\$19,829	\$49,146	\$16,680	\$36,662	\$19,982
Depreciation	\$98	\$4,784	\$6,248	\$6,248	\$7,109	\$5,000	(\$2,109)
Interest	\$0	\$0	\$1,782	\$1,242	\$650	\$0	(\$650)
Total Operating Expenses	\$528,590	\$667,056	\$592,349	\$667,359	\$982,507	\$981,521	(\$986)
NET INCOME (LOSS)	\$41,932	(\$38,379)	\$81,721	\$4,611	\$7,493	\$171	(\$7,322)
RETAINED EARNINGS, BEG	\$27,564	\$46,124	\$7,745	\$89,466	\$94,077	\$101,570	\$7,493
Adj to Retained Earnings	(\$23,372)	\$0	\$0	\$0	\$0	\$0	\$0
RETAINED EARNINGS, END	\$46,124	\$7,745	\$89,466	\$94,077	\$101,570	\$101,741	\$171
HOURLY RATE	\$50.00	\$60.00	\$60.00	\$66.00	\$66.00	\$76.00	\$10.00

Management Analysis Division
 SWA FUND 89
 SUMMARY OF ACTUAL AND IMPUTED REVENUES
 FOR THE YEAR ENDING JUNE 30, 1994

CONTACT Paula Brown 296-9023

FEDERAL FUND AGENCIES	TOTAL BILLINGS		IMPUTED REVENUE				SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
	COLLECTED BILLING		UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)								
1000 Military Affairs							0			0
2000 Administration	106,805						106,805			106,805
4000 Agriculture							0			0
6000 Office Of The Attorney General							0			0
7000 Public Safety	60,016						60,016			60,016
11008 Barbers							0			0
11018 Pharmacy							0			0
11380 Peace Officers							0			0
12000 Health	24,618						24,618			24,618
14000 Animal Health Bd							0			0
17000 Human Rights							0			0
18000 Office Of Environmental Assistance							0			0
19000 Indian Affairs							0			0
21000 Economic Security	46,725						46,725			46,725
22000 Trade & Econ Dev	71,754						71,754			71,754
25000 Center For Arts Ed							0			0
26000 State Univ System							0			0
27000 Community College Bd							0			0
29000 Natural Resources	117,294						117,294			117,294
30000 Planning	54,351						54,351			54,351
32000 Pollution Control	6,930						6,930			6,930
34000 Housing Finance	792						792			792
36000 Education-Vo-Tech	16,698						16,698			16,698
37000 Education-Central Office	528						528			528
40000 Historical Society							0			0
42000 Labor & Industry	9,900						9,900			9,900
43000 Iron Range Resources							0			0
45000 Department Of Mediation Services							0			0
50000 Arts Board							0			0
51000 Legislative Commissions							0			0
52000 Public Defense Board							0			0
55000 Human Services-Central Office	278,731						278,731			278,731
60000 Higher Ed Coord Bd							0			0
65000 Judicial							0			0
67000 Revenue	22,440						22,440			22,440
75000 Veterans Affairs							0			0
77000 Zoo							0			0
78000 Corrections	1,386						1,386			1,386
79000 Transportation	9,148						9,148			9,148
80000 Public Service	1,980						1,980			1,980
99036 Council On Vo-Tech Ed.							0			0
99510 Disability Council	396						396			396
99760 Council On Asian Minnesotans							0			0
99780 Soil & Water Res							0			0
99910 Minnesota Technology Inc.							0			0
TOTAL NON-FEDERAL FUNDED AGENCIES	212,980						212,980			212,980
TOTAL	1,043,472	0	0	0	0	0	1,043,472	0	0	1,043,472

**RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES**

FOR YEAR ENDING JUNE 30, 1994

(All Figures in 000's)

Management Analysis
Special Revenue
Fund

R/E Balance JULY 1, 1993 (End Balance per Prior Year A-87 Rec)

50

RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attached Financial Statements

1,043

Actual Interest Income Per CAFR

0

or

Imputed Interest Income On Average Cash Balance

(2)

Other Revenues

0

Total Revenues

1,041

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold

0

Operating Expense

1,001

Non-Operating Expenses:

Master Lease Interest Expense

0

Master Lease Refund of Interest & Financing Costs

0

(Gain) or Loss on disposal of fixed assets

0

Less A-87 Unallowable costs:

Capital Outlay

0

Projected Cost Increases/Replacement Reserve

0

Interest & Financing Costs (Net Master Lease Costs)

0

Amortization of Deferred Financing Costs

0

Other

0

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)

0

Depreciation or Use Allowance (if not in actual cost above)

0

Other

0

Total OMB A-87 Allowable Expenditures

1,001

Net Increase (Decrease) to Retained Earnings

40

TRANSFERS Per CAFR (per Accounting Records)

Transfers In

0

Transfer Out

0

Net Transfers

0

Retained Earnings Balance

(A)

90

OMB A-87 60 Day Allowable Balance Total

(B)

167

Amount in Excess(Deficit) Balance (A-B)

(77)

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
PLANT MANAGEMENT

Service Provided

To provide office and storage space for state agencies to perform their functions.

OMB A-87 Allowable Cost Standard No. 28 and 38.

" The cost of utilities, insurance, security, janitorial services, elevator service, upkeep of grounds, necessary maintenance, normal repairs and alterations and the like are allowable..."

How Rates are Computed

Rates are based on historical costs, plus projected expenses, plus/minus any income/loss generated each year by building.

82 Fund: Internal Service Fund - PLANT MANAGEMENT

Accountant: Schmidt

Balance Sheet Worksheet

June 30, 1994

26-Oct-94

FR #	Account	Final Audit Amounts	06/30/93 Amounts	Change
ASSETS				
A10	Cash and Cash Equivalents	2,871,831 /	3,238,912	(367,081)
A20	Accounts Receivable	1,917,094 /	1,364,562	552,533
	Due from Governmental Units	0	0	0
A261	Inventories	214,820 /	211,384	3,437
0	Deferred Bond Issuance Costs	0	0	0
	Subtotal	5,003,745 /	4,814,857	(188,888)
Fixed Assets:				
A811	Building Improvements	1,025,019 /	1,025,019	0
	Capital Leases	5,444 /	5,444	0
A83	Equipment	2,133,555 /	1,979,410	154,145
	Total Fixed Assets	3,164,019	3,009,874	154,145
A831	Accumulated Depreciation	(1,686,387)	(1,607,450)	(78,936)
	Net Fixed Assets	1,477,632	1,402,423	75,209
	Total Assets	6,481,378	6,217,281	264,097
LIABILITIES AND FUND BALANCE				
Liabilities:				
H15	Accounts Payable	457,669	427,316	30,353
H20	Interfund Payable	0	0	0
H14	Salaries Payable	323,827	308,350	15,477
H151	Accrued Interest Payable	1,245	679	566
H421	Loans Payable	276,688	139,063	137,625
0	Capital Leases Payable - Current	0	0	0
0	Advances from Other Funds	0	0	0
H41	Revenue Bonds Payable	0	0	0
H44	Compensated Absences Payable	634,699	512,617	122,082
H29	Deferred Revenue	147	22,488	(22,341)
	Subtotal	1,694,276	1,410,513	283,763
Equity and Other Credits:				
L10	Contributed Capital	664,363 /	664,363	(0)
	Accumulated Amortization	(10,717) /	(10,717)	0
P1	Unreserved Retained Earnings	4,133,456	4,153,120	(19,664)
	Total Equity and Other Credits	4,787,102	4,806,766	(19,664)
	Total Liabilities, Equity and Other Credits	6,481,378	6,217,279	264,099

82 Fund: Internal Service Fund - PLANT MANAGEMENT

Accountant: Schmidt
 OPERATING STATEMENT

June 30, 1994

26-Oct-94

FR #	Account	Final Audit Amounts	06/30/93 Amounts	Change
Operating Revenues:				
A10	Net Sales	761,235	739,403	21,832
A40	Rental and Service Fees	23,647,794	21,410,753	2,237,041
A99	Other Income	417,082	369,035	48,047
Total Operating Revenues		24,826,110	22,519,191	2,306,919
Operating Expenses:				
0	Interest and Financing Costs	0	0	0
0	Interest on Bonds for Duluth Government Center	0	0	0
J25	Purchased Services	7,050,119	6,817,737	232,382
J35	Salaries and Fringe Benefits	7,271,751	6,680,858	590,893
J45	Depreciation	136,617	135,365	1,252
J50	Amortization of Deferred Costs	0	1,435	(1,435)
J60	Amortization of Cap Leases and Leasehold Imp	41,001	41,001	(0)
J70	Supplies and Materials	1,049,513	1,051,175	(1,662)
J75	Indirect Costs	261,354	368,963	(107,609)
J99	Other Expenses	1,738	1,083	655
Total Operating Expenses		15,812,092	15,097,617	714,475
Operating Income (Loss)		9,014,018	7,421,574	1,592,444
Nonoperating Revenues (Expenses):				
M25	Investment Income	6,642	5,172	1,470
M27	Interest and Financing Costs	(10,685)	(13,393)	2,708
M45	Gain (Loss) on Sale of Fixed Assets	(350)	(11)	(339)
Total Nonoperating Revenue (Expenses)		(4,393)	(8,232)	3,839
Income (Loss) Before Operating Transfers		9,009,626	7,413,342	1,596,284
P10	Transfers-In	0	0	0
P20	Transfers-Out	(9,029,290)	(6,979,674)	(2,049,616)
Net Income (Loss)		(19,664)	433,668	(453,332)
Cumulative Effect of Change Acctg Method		0	0	0
Net Income After Cumulative Effect		(19,664)	433,668	(453,332)
T10	Depr on Fixed Assets Acquired with Cont. Cap.	0	0	0
Increase (Decrease) in Fund Equity		(19,664)	433,668	(453,332)
Retained Earnings, July 1, as Reported		4,153,119	3,719,451	433,668
Prior Period Adjustments		0	0	0
Changes in Reporting Entity		0	0	0
V10	Retained Earnings, July 1, as Reported	4,153,119	3,719,451	433,668
Residual Equity Transfers-In		0	0	0
Residual Equity Transfers-Out		0	0	0
Retained Earnings, June 30, Restated		4,133,455	4,153,119	(19,664)

1 1 0

82 Fund: Internal Service Fund - PLANT MANAGEMENT

Accountant: Schmidt

STATEMENT OF CASH FLOWS

June 30, 1994

26 - Oct - 94

FR #	Account	Final Audit Amounts	06/30/93 Amounts	Change
OPERATING ACTIVITIES SECTION:				
A10	Operating Income (Loss):	9,014,018	7,421,574	
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
B10	Depreciation	136,617	135,365	
B15	Amortization of Deferred Costs	0	1,435	
B19	Other Amortization	41,001	41,001	
Change in Assets and Liabilities:				
B50	Accounts Receivable	(552,533)	2,940,151	
B60	Inventories	(3,437)	(13,294)	
0	Prepaid Expenses	0	0	
B70	Accounts Payable	23,803	(2,012,062)	
B75	Salaries Payable	15,477	56,821	
B80	Compensated Absences Payable	122,082	2,465	
B85	Deferred Revenues	(22,341)	14,851	
Net Reconciling Items to be Added (Deducted)		(239,331)	1,166,733	
Net Cash Flows from Operating Activities		8,774,687	8,588,307	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
E15	Operating Transfers - In	0	0	
E18	Operating Transfers - Out	(9,029,290)	(6,979,674)	
Net Cash Flows from Noncapital Financing Activities		(9,029,290)	(6,979,674)	
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES				
G10	Investment in Fixed Assets	(238,229)	(188,349)	
G12	Proceeds from the Sale of Fixed Assets	2,446	1,511	
0	Capital Leases Payments	0	0	
G40	Proceeds from Loans	166,725	99,742	
G52	Bond Interest Paid	(10,119)	(13,334)	
G42	Repayment of Loan Principal	(39,942)	(22,400)	
G60	Repayment of Revenue Bond Principal	0	(57,025)	
Net Cash Flows from Capital Financing Activities		(119,119)	(179,855)	
CASH FLOWS FROM INVESTING ACTIVITIES				
I30	Investment Earnings	6,642	5,172	
Net Cash Flows from Investing Activities		6,642	5,172	
Net Increase in Cash and Cash Equivalents		(367,080)	1,433,950	
L10	Cash and Cash Equivalents, July 1	3,238,912	1,804,959	
		3,238,912		
Cash and Cash Equivalents, June 30		2,871,831	3,238,909	
		2,871,831	3,238,912	
		1	(3)	

STATE OF MINNESOTA
 PLANT MANAGEMENT
 FOOTNOTES TO FINANCIAL STATEMENTS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Plant Management Internal Services Fund utilizes accrual accounting pursuant to M.S.16A.055 and 16B.24.

This financial statement consolidates the leasing activities, Materials Transfer Services, Repair Other Jobs, and the Alpha security system into one entity effective July 1, 1990. Historical comparison information is also consolidated.

The leasing activity is supported by state agencies' rent payments for office/warehouse space. Revenue is recognized monthly in accordance with leases signed with state agencies. Materials Transfer Service and Repair Other Jobs billings are reported with the date the service was performed as the billing date. No allowance is made for doubtful accounts. Other Revenue consists primarily of the sale of electrical power to major state-agency users.

Expenses are based on data received from the Statewide Accounting System (SWA). Also the Departments of Finance and Administration allocate indirect costs for general fund services to Plant Management pursuant to M.S.16A.127. Those costs are \$261,354.00 for fiscal year 1994.

Plant Management maintains an inventory of supplies for cleaning and maintenance work. Inventory valuations are provided by Plant Management; inventory is maintained on a perpetual basis. A physical inventory was taken on June 30, 1994.

Fixed assets are recorded at historical cost less accumulated depreciation. Fixed assets are depreciated on a straight line basis with no salvage value in accordance with the Internal Revenue Service Class Life Asset Depreciation Range System. The depreciation rates used are 5 years for computers and office equipment, 6 years for trucks and accessories, and 10 years for furniture and other equipment.

The Plant Management Internal Services Fund does not own the state buildings it receives lease revenue from, however the lease rates include depreciation and bond interest on the buildings. This money collected for building depreciation and bond interest is to be transferred to the general and trunk highway funds. The transfer was \$3,487,924.00 for building depreciation and \$5,458,766.00 for bond issuance costs. This is a total of \$8,946,690.00 for fiscal year 1994.

The Plant Management Internal Services Fund may fund major improvements to buildings. These improvements are amortized over the expected life of the improvements. In FY89 a replacement Capitol Complex air conditioning system was put in to service at a cost of \$1,025,019.07; it is amortized over 25 years.

2. LEASES AND CONTRACTS PAYABLE:

The Plant Management Internal Services Fund periodically makes equipment purchases utilizing the Master Lease Program that is administered by the Department of Finance. These are loans that are paid off through semi annual payments of both principal and interest to the Department of Finance over the term of the loan.

The following is a schedule by years of estimated future minimum payments under the Master Lease program together with the present value of the net minimum lease payments as of June 30, 1994:

		<u>MASTER LEASE III/IV/V</u>
		<u>LOANS PAYABLE</u>
Fiscal year ending June 30:	1995	81,105.24
	1996	74,168.08
	1997	73,781.71
	1998	52,376.62
	1999	31,462.30
	Total Minimum Payments	<u>312,893.95</u>
	Less Amount Representing Interest	<u>36,205.93</u>
	Present Value of Net Minimum Payments	<u><u>276,688.02</u></u>

Plant Management Internal Services Fund does not have any non-cancellable operating leases with terms exceeding one year.

STATE OF MINNESOTA

Office Memorandum

Department: of Finance

Date: June 22, 1994

To: Debra Rae Anderson, Commissioner
Department of Administration

From: Bruce Reddemann, Director 
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1995 Plant Management Division Rate Package

Pursuant to your recent request, we have approved Plant Management Division rates for Leases, Repair and other Jobs/Alpha, and Materials Transfer Activity as specified on pages 10, 23, and 35 of your F.Y. 1995 rate package. This schedule is incorporated, by reference, as a part of this memorandum.

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. Based on this review and analysis we found your F.Y. 1995 proposal to be in reasonable conformity with pertinent state fiscal and management policies.

cc Laura M. King
Charlie Bieleck
Larry Freund
Mike Rajacich
Lenora Madigan

PLANT MANAGEMENT INTERNAL SERVICES FUND
 REQUESTED LEASE RATES PER SQUARE FOOT

11-May-94

Building	Current Rate FY94	Requested Rate FY95	Change
Administration	\$ 11.27	\$ 11.58	\$ 0.31
Capitol	\$ 18.27	\$ 18.33	\$ 0.06
Capitol Square	\$ 8.97	\$ 9.22	\$ 0.25
Centennial	\$ 11.31	\$ 11.17	\$ -0.14
Ford	\$ 12.76	\$ 13.29	\$ 0.53
Health	\$ 9.76	\$ 10.09	\$ 0.33
State Office	\$ 10.39	\$ 10.27	\$ -0.12
Transportation	\$ 8.63	\$ 8.94	\$ 0.31
Veteran's Service	\$ 10.68	\$ 11.08	\$ 0.40
610 No. Robert	\$ 6.50	\$ 6.59	\$ 0.09
625 No. Robert	\$ 0.00	\$ 0.00	\$ 0.00
635 No. Robert	\$ 0.00	\$ 0.00	\$ 0.00
671 No. Robert	\$ 0.00	\$ 0.00	\$ 0.00
500-508 Rice St.	\$ 11.93	\$ 12.35	\$ 0.42
127 University Ave.	\$ 21.12	\$ 21.75	\$ 0.63
1246 University Ave.	\$ 8.43	\$ 8.61	\$ 0.18
Historical Society	\$ 0.00	\$ 0.00	\$ 0.00
Duluth Govt. Center	\$ 10.53	\$ 10.57	\$ 0.04
Judicial Bldg.	\$ 20.93	\$ 21.21	\$ 0.28
History Center	\$ 19.51	\$ 19.54	\$ 0.03
Storage - All Bldgs.	\$ 3.25	\$ 3.25	\$ 0.00



Less than
 94-95 BB estimates.

FISCAL YEAR 95

RATE PROPOSAL INFORMATION - REPAIR AND OTHER JOBS

DESCRIPTION	F.Y. 95 RATE PROPOSED	F.Y. 94 RATE	INCREASE/DECREASE
Straight Time Rate	\$32.75	\$32.00	\$0.75
Premium Time Rate	\$40.00	\$40.00	SAME LEVEL

FISCAL YEAR 95

RATE PROPOSAL INFORMATION - ALPHA

DESCRIPTION	F.Y. 95 RATE PROPOSED	F.Y. 94 RATE	INCREASE/DECREASE
Cost per Point	\$30.00	\$30.00	SAME LEVEL

RATE PROPOSAL INFORMATION
MATERIALS TRANSFER - FISCAL YEAR 95

<u>DESCRIPTION</u>	<u>PROPOSED FY 95 RATE</u>	<u>FY 94 RATE</u>	<u>INC/DEC</u>
Movers - Regular	\$ 28.00	\$27.90	\$0.10
Movers - Premium	\$ 33.60	\$32.90	\$0.70
Mail	\$ 23.20	\$22.70	\$0.50
Central Stores/Duplicating/RRO	\$ 26.15	\$26.15	Same Level
Set up/Take Down Rotunda	\$ 17.00	\$17.00	Same Level
Chair Rental	\$ 0.50	\$ 0.50	Same Level
Table Rental	\$ 4.50	\$ 4.50	Same Level
Podium with PA System	\$ 30.00	\$30.00	Same Level
Expanded PA System	\$200.00	\$200.00	Same Level
Backdrop for Expanded PA	\$100.00	\$100.00	Same Level
Riser	\$ 20.00	\$ 20.00	Same Level
Skirting for Risers	\$ 15.00	\$ 15.00	Same Level
Coat Racks	\$ 5.00	\$ 5.00	Same Level
Easels	\$ 5.00	\$ 5.00	Same Level
Indoor Power Cord	\$ 25.00	\$ 25.00	Same Level
Outdoor Power Cord	\$ 50.00	\$ 50.00	Same Level
VCR/TV - First Day	\$ 35.00	\$ 35.00	Same Level
Additional Days	\$ 15.00	\$ 15.00	Same Level

PLANT MANAGEMENT ISF

CONTACT: Jane Goers PH: 6-9900

SWA FUND 82

SUMMARY OF ACTUAL AND IMPUTED REVENUES
FOR THE YEAR ENDING JUNE 30, 1994

	USER AGENCY	TOTAL BILLINGS		IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES	
		COLLECTED BILLING		UNCOLLECT BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS		UNBILLED	COLLECTED		IMPUTED
		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)								
01000	MILITARY AFFAIRS	328,201		1,035			329,236			329,236	
02000	ADMINISTRATION	3,068,755		4,403			3,073,159			3,073,159	
04000	AGRICULTURE	10,179					10,179			10,179	
06000	ATTORNEY GENERAL	292,452					292,452			292,452	
07000	PUBLIC SAFETY	1,412,109		17,854			1,429,963			1,429,963	
11380	PEACE OFFICERS									0	
12000	HEALTH	1,526,806		49,765			1,576,571			1,576,571	
14000	ANIMAL HEALTH BD									0	
19000	INDIAN AFFAIRS	12,661					12,661			12,661	
21000	JOBS & TRAINING	167,825		13,847			181,671			181,671	
22000	TRADE & ECON DEV	17,627					17,627			17,627	
26000	STATE UNIV SYSTEM	497					497			497	
27000	COMMUNITY COLLEGE BD	993		32			1,025			1,025	
29000	NATURAL RESOURCES	248					248			248	
30000	PLANNING	1,241					1,241			1,241	
32000	POLLUTION CONTROL	39,225		6,799			46,024			46,024	
36000	EDUCATION-VO-TECH									0	
37000	EDUCATION-CENTRAL OFFICE	866,680		108,358			975,038			975,038	
37001	EDUCATION-FARIBAULT SCHOOLS									0	
42000	LABOR & INDUSTRY	35,501		2,398			37,899			37,899	
50000	ARTS BOARD									0	
51000	LEGISLATIVE COMMISSIONS	3,227		750			3,977			3,977	
52000	PUBLIC DEFENSE BOARD									0	
55000	HUMAN SERVICES-CENTRAL OFFICE	49,156		5,703			54,859			54,859	
55XXX	HUMAN SERVICES-INSTITUTIONS	248					248			248	
60000	HIGHER ED COORD BD	175,024		10,952			185,976			185,976	
65000	JUDICIAL	4,041,442		430,569			4,472,012			4,472,012	
77000	ZOO									0	
78000	CORRECTIONS	497					497			497	
79000	TRANSPORTATION	1,060,075		332,722			1,392,796			1,392,796	
80000	PUBLIC SERVICE	497					497			497	
89036	COUNCIL ON VO-TECH ED.	315,043					315,043			315,043	
89510	DISABILITY COUNCIL									0	
89650	OFFICE OF WASTE MANAGEMENT									0	
89760	CNCL ASIAN MINNESOTANS	50					50			50	
89780	SOIL & WATER RES									0	
										0	
	TOTAL NON-FEDERAL FUNDED AGENCIES	10,304,025		110,641			10,414,666			10,414,666	
	TOTAL	23,730,283		1,095,827			24,826,111			24,826,111	

**RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES**

FOR YEAR ENDING JUNE 30, 1994

(All Figures in 000's)

PLANT
MANAGEMENT
FD 82

R/E Balance JULY 1, 1993 (End Balance per Prior Year A-87 Rec) 4,500

RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attached Financial Statements

24,409

Actual Interest Income Per CAFR

or

Imputed Interest Income On Average Cash Balance

133

Other Revenues

417

Total Revenues

24,959

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold

0

Operating Expense

15,812

Non-Operating Expenses:

Master Lease Interest Expense

11

Master Lease Refund of Interest & Financing Costs

(7)

(Gain) or Loss on disposal of fixed assets

0

Less A-87 Unallowable costs:

Capital Outlay

0

Projected Cost Increases/Replacement Reserve

0

Interest & Financing Costs (Net Master Lease Costs)

(4)

Amortization of Deferred Financing Costs

0

Other

0

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)

0

Depreciation or Use Allowance (if not in actual cost above)

0

Other

0

Total OMB A-87 Allowable Expenditures

15,812

Net Increase (Decrease) to Retained Earnings

9,147

TRANSFERS Per CAFR (per Accounting Records)

Transfers In

0

Transfer Out

(9,029)

Net Transfers

(9,029)

Retained Earnings Balance

(A)

4,618

OMB A-87 60 Day Allowable Balance Total

(B)

2,635

Amount in Excess(Deficit) Balance (A-B)

1,983

TRANSFERS OUT					TRANSFERS IN					
FY	CC3	INDEX ITEM	DEPT DIV	AMOUNT	DATE & SEQ NO	TRANS CODE	FUND	FY	INDEX ITEM	DEPT DIV
4	003	6000009	37000	21.00 189.89 ✓	FY TOTAL 061494-15590	A32	10	4	1110028	99906
4	004	6204101	27000	189.89 18,666.00	CC3 TOTAL 033194-14730	A32	10	4	6200000	27000
				18,666.00 18,855.89 18,876.89	CC3 TOTAL FY TOTAL FUND TOTAL					
4	004	5600200	63000	14,434.84	092893-13736	A32	76	4	5600201	63000
				14,434.84 14,434.84 14,434.84	CC3 TOTAL FY TOTAL FUND TOTAL					
4	004	5600201	63000	313,574.71	092893-13744	A32	75	4	5600200	63000
4	004	5600201	63000	6,842.87	122793-10251	A32	55	4	1640033	24400
				320,417.58 320,417.58 320,417.58	CC3 TOTAL FY TOTAL FUND TOTAL					
<i>Plant Management</i>										
4		1600052	02307	715,732.75 ✓	062294-03961	A32	10	4	1600099	02000
4	004	1600052	02307	715,732.75 ✓	CC3 TOTAL					
4	004	1600052	02307	37,789.75	122093-06138	A32	27	4	7100063	79023
4	004	1600052	02307	37,789.75	122093-06157	A32	27	4	7100063	79023
4	004	1600052	02307	37,789.75	061494-15619	A32	27	4	7100063	79023
4	004	1600052	02307	37,789.75	033094-14299	A32	27	4	7100063	79023
4	004	1600052	02307	1,483,150.00	121493-11865	A32	10	4	1600099	02000
4	004	1600052	02307	1,483,150.00	122993-11209	A32	10	4	1600099	02000
4	004	1600052	02307	1,483,150.00	033094-14307	A32	10	4	1600099	02000
4	004	1600052	02307	715,732.75 ✓	062394-14380	A32	10	4	1600099	02000

TRANSFERS OUT

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

D	FY	CC3	INDEX ITEM	DEPT DIV	AMOUNT
4	004	1600052	02307	715,732.75	
4	004	1600052	02307	1,483,150.00	
4	004	1600052	02307	82,600.00	
4	004	1600052	02307	715,732.75	
8,313,557.25					
9,029,290.00					
9,029,290.00					

DATE &
SEQ NO

051294-06119
061394-11467
051194-11937
021494-06679

CC3 TOTAL
FY TOTAL
FUND TOTAL

TRANSFERS IN

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

TRANS CODE	FUND	FY	INDEX ITEM	DEPT DIV
A32	10	4	1600099	02000
A32	10	4	1600099	02000
A32	20	4	1603093	02307
A32	10	4	1600099	02000

4	003	3810462	29000	3,692,971.00
3,692,971.00				
4	004	1110082	99906	17,328,869.11
4	004	1110082	99906	14,278,215.04
4	004	1110088	99906	1,077,826.87
4	004	1110088	99906	1,086,998.30
33,771,909.32				
37,464,880.32				
37,464,880.32				

120293-10675

A32

10

4

1110028

99906

CC3 TOTAL
FY TOTAL
FUND TOTAL

4	007	1602691	02443	12,500.00
4	007	1602691	02443	10,000.00
4	007	1602691	02443	10,000.00
32,500.00				
32,500.00				
32,500.00				

110893-10259

A32

84

4

1609913

02515

080593-11708

A32

84

4

1609913

02515

091593-08096

A32

84

4

1609913

02515

CC3 TOTAL
FY TOTAL
FUND TOTAL

4	003	1609901	02509	134,000.00-
4	003	1609901	02509	134,000.00
CC3 TOTAL				
FY TOTAL				

110993-14562

A33

10

4

1600054

02000

080993-09638

A32

10

4

1600054

02000

CC3 TOTAL
FY TOTAL

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
COMPUTER SERVICES

Services Provided

The Computer Services fund consists of activity designed to provide managers in state and local government with assistance in the collection, use, analysis, and storage of electronic information, and to provide low cost long distance communication services using fiber optic networks and other media. The Computer Services, Telecommunications, and STARS internal service funds have been consolidated into one fund beginning in SFY 1993, and are reported as one entity in the state's Comprehensive Annual Financial Report (CAFR).

OMB A-87 Allowable Cost Standard No.6.

" The cost of data processing services is allowable".

OMB A-87 Allowable Cost Standard No.10.

"Costs of telephone, mail, messenger and similar communications services are allowable".

How Rates are Computed

Rates are based on estimated costs of operating, such as labor, materials and overhead, plus/minus any prior year's income/loss.

FILE NAME: FD9794.WK3
INTERNAL SERVICE FUND 97 -- InterTechnologies
ACCOUNTANT: SCHMIDT
BALANCE SHEET WORKSHEET
June 30, 1994

FR #	Account	Final Audit Amounts	06/30/93 Amounts	Change
ASSETS				
A10	Cash and Cash Equivalents	8,856,263	15,295,972	6,439,709
A20	Accounts Receivable	6,929,348	8,252,859	1,323,511
A231	Accrued Investment Earnings	0	0	0
A22	Interfund Receivables	0	77,194	77,194
A272	Prepaid Expenses	1,545,346		(1,545,346)
A28	Advances to Other Funds	0	0	0
A275	Deferred Bond Issuance Costs	0	14,915	14,915
A412	Financing Leases Receivable	0	87,398	87,398
	Subtotal	17,330,957	23,728,338	6,397,381
Fixed Assets:				
A811	Building Improvements	1,055,450	997,667	(57,783)
	Capital Leases	0	0	0
A83	Equipment	62,390,005	60,472,022	(1,917,982)
	Total Fixed Assets	63,445,455	61,469,690	(1,975,765)
A831	Accumulated Depreciation	(43,862,676)	(48,715,617)	(4,852,941)
	Net Fixed Assets	19,582,779	12,754,073	(6,828,707)
	Total Assets	36,913,736	36,482,411	(431,325)
LIABILITIES AND FUND BALANCE				
Liabilities:				
H15	Accounts Payable	5,577,871	4,620,374	(957,498)
	0 Accounts Payable (Fixed Assets)	0	13,872	13,872
H14	Salaries Payable	470,699	456,267	(14,433)
H151	Accrued Interest Payable	94,667	97,033	2,366
H421	Loans Payable	21,684,049	19,083,271	(2,600,778)
H422	Installment Purchases Payable	0	0	0
H41	Revenue Bonds Payable	0	240,000	240,000
H44	Compensated Absences Payable	1,213,953	1,057,042	(156,911)
H50	Advances from Other Funds	0	0	0
	Subtotal	29,041,241	25,567,859	(3,473,381)
Equity and Other Credits:				
L10	Contributed Capital	2,348,000	2,348,000	0
P1	Unreserved Retained Earnings	5,524,496	8,566,553	3,042,057
	Total Equity and Other Credits	7,872,496	10,914,553	3,042,057
	Total Liabilities, Equity and Other Credits	36,913,736	36,482,412	(431,324)

FILE NAME: FD9794.WK3
INTERNAL SERVICE FUND 97 -- InterTechnologies
ACCOUNTANT: SCHMIDT
OPERATING STATEMENT WORKSHEET
June 30, 1994

FR #	Account	Final Audit Amounts	06/30/93 Amounts	Change
Operating Revenues:				
A10	Net Sales	0	0	0
A40	Rental and Service Fees	48,800,930	46,696,594	2,104,336
A99	Other Income	1,919,001	73,831	1,845,171
Total Operating Revenues		50,719,932	46,770,424	3,949,507
H10	Less: Cost of Goods Sold	0	0	0
Gross Margin		50,719,932	46,770,424	3,949,507
Operating Expenses:				
J25	Purchased Services	33,306,243	21,697,632	11,608,610
J35	Salaries and Fringe Benefits	10,544,344	10,598,532	(54,188)
J45	Depreciation	6,579,621	8,722,033	(2,142,411)
J50	Amortization of Deferred Costs	14,915	14,865	50
J60	Amortization of Cap Leases & Leasehold I	76,118	25,397	50,721
J70	Supplies and Materials	1,004,063	900,067	103,996
J75	Indirect Costs	367,107	689,084	(321,977)
J99	Other Expenses	1,328	0	1,328
Total Operating Expenses		51,893,740	42,647,611	9,246,128
Operating Income (Loss)		(1,173,808)	4,122,813	(5,296,621)
Nonoperating Revenues (Expenses):				
M25	Investment Income	685,248	663,831	21,417
M27	Interest and Financing Costs	(1,247,253)	(1,273,510)	26,257
M45	Gain (Loss) on Sale of Fixed Assets	693,755	(101,553)	795,308
M90	Other Nonoperating Expenses	0	(2,166,363)	2,166,363
Total Nonoperating Revenue (Expenses)		131,751	(2,877,595)	3,009,346
Income (Loss) Before Operating Transfers		(1,042,057)	1,245,219	(2,287,276)
P10	Transfers-In	0	0	0
P20	Transfers-Out	0	0	0
Net Income (Loss)		(1,042,057)	1,245,219	(2,287,276)
Retained Earnings, July 1, as Reported		8,566,553	8,727,716	(161,163)
0	Prior Period Adjustments	0	0	0
L2	Residual Equity Transfers Out	(2,000,000)	(1,406,382)	(593,618)
Retained Earnings, June 30, as Restated		6,566,553	7,321,334	(754,781)
Retained Earnings, June 30		5,524,496	8,566,553	(3,042,057)

0 0

FILE NAME: FD9794.WK3
INTERNAL SERVICE FUND 97 -- InterTechnologies
ACCOUNTANT: SCHMIDT
STATEMENT OF CASH FLOWS WORKSHEET
June 30, 1994

FR #	Account	Final Audit Amounts	06/30/93 Amounts
OPERATING ACTIVITIES SECTION:			
A10	Operating Income (Loss):	(1,173,808)	4,122,813
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
B10	Depreciation	6,579,621	6,722,033
B15	Amortization of Deferred Costs	14,915	25,397
B19	Other Amortization	76,118	14,865
Change in Assets and Liabilities:			
B50	Accounts Receivable	1,003,564	(2,984,278)
B69	Other Assets	(1,545,346)	0
B70	Accounts Payable	572,109	3,176,459
B75	Salaries Payable	14,433	46,471
B80	Compensated Absences Payable	156,911	(4,705)
Net Reconciling Items to be Added (Deducted) from Operating Income			
		6,872,325	8,996,242
Net Cash Flows from Operating Activities		5,698,517	13,119,055
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
E13	Other Nonoperating Expenses	0	(2,166,363)
E15	Transfers-In	0	0
E25	Capital Contributions	0	0
E32	Repayment of Advances from Other Funds	0	(4,130,000)
E35	Advances to Other Funds	0	0
Net Cash Flows from Noncapital Financing Activities		0	(6,296,363)
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES			
G10	Investment in Fixed Assets	(11,732,440)	(8,311,848)
G12	Proceeds from the Sale of Fixed Assets	827,000	18,280
G17	Repayment of Advances from Other Funds	0	0
G25	Collection of Financing Leases Receivable	0	30,892
G35	Installment Contract Payments	0	(772,862)
G40	Proceeds from Loans	11,172,517	6,966,932
G42	Repayment of Principal on Loans	(9,605,282)	(5,288,237)
G52	Bond Interest Paid	(1,255,317)	(1,311,427)
G60	Repayment of Revenue Bond Principal	(240,000)	(1,078,516)
Net Cash Flows from Capital Financing Activities		(10,833,522)	(9,726,766)
CASH FLOWS FROM INVESTING ACTIVITIES			
I30	Investment Earnings	696,296	653,783
Net Cash Flows from Investing Activities		696,296	653,783
Net Increase in Cash and Cash Equivalents		(4,439,708)	(2,250,311)
L10	Cash and Cash Equivalents, July 1, as reported	15,295,972	12,365,188
E22	Residual Equity Transfers-Out	(2,000,000)	5,181,095
Cash and Cash Equivalents, July 1, as restated		13,295,972	17,546,283
Cash and Cash Equivalents, June 30,		8,856,264	15,295,972

(1) (0)

SCHEDULE OF NONCASH TRANSACTIONS

Purchase of Computer Equipment on Account
=====

STATE OF MINNESOTA
 INTERTECHNOLOGIES GROUP - INTERNAL SERVICE FUND
 FOOTNOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The InterTechnologies Group utilizes full accrual accounting pursuant to M.S. 16A.055, except for supplies as described below.

Sales are reported with the point of sale being recognized as the billing date which is the last day of the month. The billing for each month is prepared at the beginning of the following month; therefore, the Accounts Receivable Trade total of \$6,953,835.36 includes the entire billing of \$5,209,995.37 for June, 1994. No allowance is being made for accounts.

Expenses are based on data received from the Statewide Accounting System (SWA). The Department of Finance allocates indirect costs for general fund services to InterTechnologies Group pursuant to M.S. 16A.127. Those costs are estimated at \$367,107.00 for Fiscal Year 1994.

InterTechnologies Group is a service agency as opposed to a manufacturing agency; because of this, supplies are expensed as purchased rather than as consumed.

Fixed Assets are reported at historical costs less accumulated depreciation. Fixed Assets are depreciated on a straight line basis by class of assets. No salvage value is used. The depreciation rates used are four years for central processors, two years of separate life for upgrades, four years for other computer and office equipment and eight years for furniture. Fixed asset depreciation figures used for this Financial Statement were provided by InterTechnologies Group.

Leasehold Improvements are recorded at historical cost less accumulated amortization. The amortization is over a five year period.

2. CONTRACTS PAYABLE:

InterTech purchases an extensive amount of equipment through the Master Lease Program. Purchase terms are for three to five years and payments of principal and interest are processed twice annually.

The following is a schedule by years of future minimum payments under capital leases and installment purchases:

Fourth Quarter Ending June 30:	MASTER LEASE 3 LOANS PAYABLE	MASTER LEASE 4 LOANS PAYABLE	MASTER LEASE 5 LOANS PAYABLE	TOTAL
1995	4,057,332.16	2,650,010.42	3,257,729.24	9,965,071.82
1996	484,541.06	2,650,010.42	3,257,729.24	6,392,280.72
1997	0.00	2,088,169.40	3,257,729.24	5,345,898.64
1998	0.00	20,873.81	1,877,182.18	1,898,055.99
1999	0.00	0.00	227.14	227.14
Total Minimum Payments	4,541,873.22	7,409,064.05	11,650,597.04	23,601,534.31
Amount Representing Interest	(247,897.15)	(607,722.83)	(1,061,865.22)	(1,917,485.20)
PRESENT VALUE OF NET MINIMUM PAYMENTS	\$4,293,976.07	\$6,801,341.22	\$10,588,731.82	\$21,684,049.11

InterTechnologies Group does not have any non-cancellable operating leases with terms exceeding one year.

3. **FIXED ASSETS PURCHASED BUT NOT PAID FOR BY QUARTER END:**

This amount represents Fixed Assets that we received prior to June 30, 1994, but were not paid for until first quarter 1995.

4. **LEGISLATION AFFECTING INTERTECHNOLOGIES GROUP:**

Minnesota Extra Session Laws 1967, Chapter 48, Section 20, Subdivision 13 established the computer service fund. Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 1(a) established "Paid-in-Capital" at \$2,156,000 effective July 1, 1979. As a result of this law InterTech paid \$2,238,000 to the general fund to cancel its retained earnings. Minnesota Laws 1985 Special Session, Chapter 13, Section 16, increased the general fund contribution, or "Paid-in-Capital," by \$1,200,000 effective July 1, 1985. Effective July 1, 1989, Fiscal Year 1990, pursuant to Minnesota Laws 1989, Chapter 335, Section 15, InterTech-Computer Services transferred Contributed Capital in the amount of \$1,000,000.00 (Subdivision 3) to InterTech-Telecommunications and \$750,000.00 (Subdivision 7) to InterTech-STARS. This has the effect of reducing InterTech-Computer Services Contributed Capital from \$3,356,000.00 to \$1,606,000.00 for Fiscal Year 1990.

Minnesota Laws 1991, Chapter 2, Article 7, Section 2(c), directed the Department of Administration to transfer \$1,600,000 of contributed capital from InterTech-Computer Services to the general fund by June 30, 1991. When this transfer was processed, it had the effect of reducing InterTech-Computer Services contributed capital to \$6,000.

Telecommunications derives operating authority from Minnesota Statutes M.S. 16.80.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1(a), restricts Telecommunications contribution from the General Fund at \$342,000, effective July 1, 1979. Minnesota Laws 1985 Special Session, Chapter 13, Section 16 increased the contribution by \$250,000 effective July 1, 1985. Minnesota Laws of 1989, Chapter 335, Section 15 increased Contributed Capital 1,000,000 due to a transfer from Computer Services Fund.

STARS was created by Minnesota Laws of 1989, Chap.335, Art. 1, Sec. 15, Subd.7, which appropriated \$750,000 as Contributed Capital from the Computer Services Revolving Fund. Minnesota Laws of 1990, Chap. 594, Art. 1, Sec. 13, gave STARS access to \$900,000 loan, not to exceed five years from Computer Services Revolving Fund for STARS planning. \$416,252 of this loan was borrowed in FY91, balance of \$483,748 borrowed in FY92. Minnesota Laws of 1991, Chap. 345, Art. 1, Sec. 17 appropriated \$3,900,000 loan from the general fund to be repaid before the end of the biennium.

5. **PREPAID EXPENSES**

This consists of a Master Lease payment made early to the Department of Finance, and a large amount of software purchased this fiscal year.

6. **ADJUSTMENT TO RETAINED EARNINGS:**

The Prior Period Adjustment of \$ 319,947.04 was done to bring the Accounts Receivable ledger into balance with the Subsidiary ledger. The Adjustment to Retained Earnings of two million dollars was paid to the General Fund in accordance with Laws 1993, Chapter 192, Section 15.

7. **CHANGE IN ACCOUNTING METHOD:**

Nonvested ~~Compensated~~ Absences are recorded at 63% probability of being fully vested. This amount was \$173,344.75 for FY94.

8. **NET INCOME AND RETAINED EARNINGS SUMMARY:**

InterTechnologies Group had a Net Income of:

1st Quarter	801,444.50
2nd Quarter	(124,217.71)
3rd Quarter	2,207,428.44
4th Quarter	(3,698,759.44)

InterTechnologies Group had Retained Earnings of:

1st Quarter	9,367,997.35
2nd Quarter	9,243,779.64
3rd Quarter	11,131,261.04
4th Quarter	5,432,501.60

STATE OF MINNESOTA

Office Memorandum

Department: of Finance

Date: June 21, 1994

To: Debra Rae Anderson, Commissioner
Department of Administration

From: Bruce Reddemann, Director *BR*
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1995 InterTechnologies Group Rate Package

Pursuant to your recent request, we have approved InterTechnologies Group rates as specified on pages 47-52 of your F.Y. 1995 rate package. This schedule is incorporated, by reference, as a part of this memorandum.

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. Based on this review and analysis we found your F.Y. 1995 proposal to be in reasonable conformity with pertinent state and fiscal management policies.

cc Laura M. King
Charlie Bieleck
Larry Freund
Mike Rajacich
Tom Wendorf

FY95 InterTech Group Rates			
Product or Service	Units	FY94 Rate	FY95 Rate
Server Processing:			
Central Processing	CPU Seconds (9021-820)	\$0.2887	\$0.2743
	CPU Seconds (9021-860)	\$0.2889	\$0.2650
TP EXEC (Average)	Transactions	\$0.0550	\$0.0550
Revenue	Inheritance Tax	\$0.0426	\$0.0426
Public Safety	Criminal History	\$0.0702	\$0.0702
Employee Relations	Employment Application	\$0.1750	\$0.1750
	Employment Application Security	\$0.0650	\$0.0650
Facilities Management Services	Cost + %	N/A	5-15%
Off-Peak Development Rates: (Certain restrictions apply)	50% of Day Processing Rates		
Storage:			
Disk Storage ¹	Megabyte Days	N/A	\$0.0190
Solid State Disk Storage	Megabyte Days	\$0.2300	\$0.2300
Tape Storage ¹	Cartridge Days	N/A	\$0.1130
Print:			
Print Local Impact	1000 Lines	\$1.2500	\$1.6600
Print Local Laser	1000 Lines	\$1.2500	\$1.5800
Print Local Laser	Pages	\$0.0500	\$0.0615
Print Remote	1000 Lines	\$0.5000	\$0.4000
Print Other:			
Multipart Forms	1000 Lines	\$1.1200	\$1.1200
Voter Cards	Card	\$0.2300	\$0.2300
Data Transfer - Print	1000 Lines	\$0.2600	\$0.2200
OLTP:			
CICS:			
Small	Transactions	\$0.0075	\$0.0041
Medium	Transactions	\$0.0120	\$0.0071
Large	Transactions	\$0.0330	\$0.0172
CJIS	Transactions	\$0.0050	\$0.0036
MAXIS	Transactions	\$0.0120	\$0.0083
MMIS	Transactions	N/A	\$0.0071
Development	Transactions	\$0.0300	\$0.0300
Other Network:			
Timesharing Connect	Hours	\$0.9790	\$0.7000
Card Punch Remote	1000 Cards	\$0.5000	\$0.5000
Card Read Remote	1000 Cards	\$0.5000	\$0.5000
Multiple Application Interface	Processing Resource Costs	N/A	N/A

¹These rates include I/O and tape mounts costs.

FY95 InterTech Group Rates			
Product or Service	Units	FY94 Rate	FY95 Rate
High Speed Link	Subscription	\$225.00	\$225.00
Low Speed Link	Subscription	\$70.00	\$70.00
Electronic Technician	Hours	\$35.00	\$35.00
Data Services:			
Circuits/MFS, TELPAK	Miles	\$1.60	\$2.45
Circuits/Terminations	Month/Termination	\$100.00	\$132.00
Circuits/Tails	Cost + % + Flat	3%	3%
	Circuits	\$25.00	\$25.00
MNet:			
Circuits/Private Line	Cost + %	6%	6%
Local Access to MNet:			
Network Management	Month/Connection	\$80.00	\$80.00
Access Circuits:	Cost + % + Flat	3%	3%
56kbps	Month/Circuit	\$10.00	\$10.00
1544kbps	Month/Circuit	\$80.00	\$80.00
Channel Service Units	Month/CSU	\$50.00	\$50.00
Smart CSU	Month/CSU	N/A	\$120.00
DSU	Month/DSU	N/A	\$35.00
TAP-Trans. Access Processor	Month/TAP	\$150.00	\$150.00
Connection to InterTech Owned Router:			
Token Ring	Month/Port	\$295.00	\$295.00
Ethernet	Month/Port	\$265.00	\$265.00
Serial	Month/Port	\$235.00	\$235.00
Connection to Customer Owned Router:			
Shared Resource Fee:			
With MNet Support	Month/Port	\$125.00	\$125.00
Without MNet Support	Month/Port	\$55.00	\$55.00
US WEST Frame Relay Service:			
Access Link from US WEST (56kb + 1PVC)	Month/Circuit	N/A	\$70.00
Per Extra 56KB	Per 56kb	N/A	\$25.00
Per Extra PVC	Cost + %	N/A	10%
InterTech Frame Relay Service	Month/Connection	\$95.00	\$95.00
MNet Backbone Network:			
Backbone Connection:			
• 56kb	Month/Connection	\$35.00	\$50.00
• T-1/1544kb	Month/Connection	\$180.00	\$185.00
Backbone Transport:			
Dedicated Transport:			
• 56kb/DSO	Mileage	\$1.20	\$1.20
• ¼ T-1/384kb	Mileage	\$5.00	\$5.00
• ¼ T-1/768kb	Mileage	\$7.50	\$7.50

Analog -

FY95 InterTech Group Rates			
Product or Service	Units	FY94 Rate	FY95 Rate
Community Router Service:			
• 56kbps	Month/Connection	\$75.00	\$75.00
• 384kbps	Month/Connection	\$300.00	\$250.00
• 768kbps	Month/Connection	\$500.00	\$400.00
• 1,152kbps	Month/Connection	\$650.00	\$500.00
• 1,544kbps	Month/Connection	\$800.00	\$600.00
Dial Up Service:			
Flat	Month/User	N/A	\$10.00
Usage	Minutes	N/A	\$.05
800 Service	Minutes	N/A	\$.20
Shared Resource Fee - Customer Owned PAD	Month/Port	N/A	\$3.00
Packet Service - 9.6Kb	Month/Connection	\$150.00	\$150.00
Network Device Connection:			
Standard PC/Printer/CRT	Device ID	\$20.00	\$15.00
DFT Session (Logical)	Device ID	\$5.00	\$5.00
Gateway Controller (includes 32 DIDs)	Controller (32 Device IDs)	\$544.00	\$544.00
Gateway PC/Printer	Device ID	\$5.00	\$5.00
Voice Services:			
Domestic Calls:			
WATS	Minutes	\$.17	\$.13
9+1	Minutes	\$.17	\$.14
On Net	Minutes	\$.17	\$.11
Canada Calls	Minutes	\$.35	\$.35
International Calls	Minutes	\$2.00	\$2.00
Directory Assistance	Calls	\$.95	\$.95
800 Service:	Minutes	\$.146	\$.145
Language Line	Minutes	\$3.50	\$3.00
Traffic Studies:			
Dial In	Per Study	\$5.00	\$5.00
Manual	Per Study	\$49.00	\$49.00
Calling Cards:			
MCI	Cost + %	N/A	20%
AT&T	Cost + %	N/A	30%
Broadcast Fax:			
Start-Up Fee	Box	\$27.00	\$27.00
Usage	Pages	\$.15	\$.15
Never Busy Fax:			
Start-Up Fee	Fax Number	\$11.00	\$11.00
Usage	Pages	\$.15	\$.15
Centron Common Equipment Cost + Surcharge	Stations	\$5.30	\$5.00 ²

²Customers are billed actual cost plus a surcharge/station; rates shown here are the surcharge.

FY95 InterTech Group Rates			
Product or Service	Units	FY94 Rate	FY95 Rate
PBX Cost + Surcharge	Stations	\$2.00	\$2.00 ¹
Capital Equipment	Cost + %	10%	10%
Video Services:			
Local Access to STARS:			
Network Management	Month/Connection	\$80.00	\$80.00
Access Circuit:	Cost + % + Flat	3%	3%
56kb	Month/Circuit	\$10.00	\$10.00
1544kb	Month/Circuit	\$80.00	\$80.00
Channel Service Units	Month/CSU	\$50.00	\$50.00
Smart CSU	Month/CSU	N/A	\$120.00
TAP-Trans. Access Processor	Month/TAP	\$150.00	\$150.00
MNet Backbone Network:			
Backbone Connection:			
DMS 112kb	Month/Connection	N/A	\$100.00
DMS 384kb	Month/Connection	N/A	\$125.00
IVS T-1/1544kb	Month/Connection	\$180	\$185.00
Subscription:			
DMS 112kb	Month/Connection	N/A	\$200.00
DMS 384kb	Month/Connection	N/A	\$300.00
IVS T-1/1544kb	Month/Connection	\$450.00	\$450.00
Backbone Transport:			
Dedicated:			
• 56kb	Miles	\$1.20	\$1.20
• 384kb	Miles	\$5.00	\$5.00
• 768kb	Miles	\$7.50	\$7.50
Bandwidth on Demand:			
• Usage ¹	Hours	\$15.00	\$15.00
Statewide Video Conferencing:			
• DMS 112kb		N/A	\$300.00
• DMS 384kb		N/A	\$600.00
• IVS 768kb		N/A	\$850.00
Gateway:			
Cost	Cost + %	N/A	10%
Flat	Events	N/A	\$25.00
Third Party Conference			
Flat	Event	N/A	\$25.00
Usage	Hours	\$50.00	\$50.00
Metro Video Comm. Network	Subscriptions	\$1,300	\$1,300
Leased/Purchase Video Room Equipment	Cost + %	10%	10%

¹Each party to a video conference using bandwidth on demand pays \$15/hour.

FY96 InterTech Group Rates			
Product or Service	Units	FY94 Rate	FY95 Rate
Data and Video Services One-Time Charges:			
Circuit Installation:			
56kb		\$200.00	\$200.00
T-1/1544kb		\$500.00	\$500.00
Backbone Connection		\$200.00	\$200.00
CSU/DSU Installation		\$100.00	\$100.00
TAP Installation		\$300.00	\$300.00
Inside Wiring		\$120.00	\$120.00
Configuration of Customer-Owned Router		N/A	\$200.00
Video Site Survey		N/A	\$1,500.00
Other:			
Computer Output Microfilm:			
Original	Fiche	\$0.9000	\$0.9000
Duplicate	Fiche	\$0.0850	\$0.0900
Form Slide		\$175.00	\$175.00
Data Transfer	Hours	N/A	\$25.00
Data Entry	Hours	\$25.00	\$25.00
Text Processing:			
Bill Tracking	Annual Fee	\$300.00	\$300.00
Workers' Compensation	Annual Fee	\$360.00	\$360.00
Employee Relations	Annual Fee	\$150.00	\$150.00
Statutes/Rules	Annual Fee	\$300.00	\$300.00
All Text Bases	Annual Fee	\$725.00	\$725.00
Workers' Compensation	Annual Fee, Partner Rate	\$240.00	\$240.00
Employee Relations	Annual Fee, Partner Rate	\$120.00	\$120.00
Bill Tracking	Annual Fee, Private Rate	\$840.00	\$840.00
Workers' Compensation	Annual Fee, Private Rate	\$600.00	\$600.00
Statutes/Rules	Annual Fee, Private Rate	\$840.00	\$840.00
Employee Relations	Annual Fee, Private Rate	\$150.00	\$150.00
All Text Bases	Annual Fee, Private Rate	\$1,300.00	\$1,300.00
Applications Support:			
Senior Programmer	Hours	\$40.00	\$40.00
Programmer Analyst	Hours	\$45.00	\$45.00
Senior Systems Analyst	Hours	\$49.00	\$49.00
Project Leader	Hours	\$55.00	\$55.00
Electronic Mail:			
Regular	Subscription	\$18.00	\$10.50
Administrative	Annual	N/A	\$25.00
Voice Mail:			
Regular	Subscription	\$8.50	\$7.50
Call Processing	Subscription	\$50.00	\$50.00

FY95 InterTech Group Rates			
Product or Service	Units	FY94 Rate	FY95 Rate
Fax Mail Plus:			
Flat	Month/Subscriber Pages	N/A	\$16.00
Send	Pages	N/A	\$0.25
Receive	Pages	N/A	\$0.16
Installation	One Time/Subscriber	N/A	\$27.00
Fax Request:			
Flat:			
1-10 Documents	Month/Fee	N/A	\$27.00
11-50 Documents	Month/Fee	N/A	\$55.00
51-100 Documents	Month/Fee	N/A	\$105.00
101-200 Documents	Month/Fee	N/A	\$160.00
201-500 Documents	Month/Fee	N/A	\$270.00
501-1,000 Documents	Month/Fee	N/A	\$535.00
1,000 + Documents	Cost + %	N/A	10%
Usage			
	Pages	N/A	\$0.25
Additions and Changes:			
1-10 Documents	Change	N/A	\$45.00
11-50 Documents	Change	N/A	\$80.00
51-100 Documents	Change	N/A	\$160.00
101-200 Documents	Change	N/A	\$215.00
201-500 Documents	Change	N/A	\$535.00
501-1,000 Documents	Change	N/A	\$1,065.00
1,000 + Documents	Cost + %	N/A	10%
Customer Project Services:			
Programming and Analysis Services:			
	Hours	\$1.00	\$1.00
Fix Bid (P & A)	Cost + %	N/A	5%
IN Usage	Hours	\$0.25	\$0.25
Acquisition Services	Invoice	\$25.00	\$25.00
Consulting Services	Cost + %	N/A	5-15%

DS1064B1.MSC

D-13

May 19, 1994

SUMMARY OF ACTUAL AND IMPUTED REVENUES
 FOR THE YEAR ENDING JUNE 30, 1994

FEDERAL FUND AGENCIES	TOTAL BILLINGS						SUB TOTAL A-87 REVENUES	SURCHARG		TOTAL REVENUES
	COLLECTED BILLING			IMPUTED REVENUE				COLLECTED	IMPUTED	
	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED				
1000 Military Affairs	323,366		44,612			55,210			378,576	
2000 Administration	479,619		44,106			40,143			519,762	
4000 Agriculture	128,074		20,863			18,190			146,265	
6000 Office Of The Attorney General	92,567		15,816			12,222			104,789	
7000 Public Safety	3,328,574		560,813			98,039			3,426,613	
11008 Barbers	240		0			0			240	
11018 Pharmacy	16,072		0			0			16,072	
11380 Peace Officers	30,274		7,105			5,086			35,360	
12000 Health	542,825		184,031			48,628			591,453	
14000 Animal Health Bd	33,098		28,403			1,433			34,531	
17000 Human Rights	51,023		(3,851)			2,731			53,754	
18000 Office Of Environmental Assistance	10,319		0			0			10,319	
19000 Indian Affairs	1,711		68			276			1,987	
21000 Economic Security	947,924		175,303			97,405			1,045,329	
22000 Trade & Econ Dev	143,130		44,178			15,827			158,956	
25000 Center For Arts Ed.	6,031		1,594			909			6,940	
26000 State Univ System	1,403,343		85,870			239,332			1,642,676	
27000 Community College Bd	469,948		132,319			76,980			546,908	
29000 Natural Resources	737,064		118,311			104,521			841,585	
30000 Planning	14,988		3,353			2,304			17,292	
32000 Pollution Control	248,240		35,851			37,461			285,700	
34000 Housing Finance	611,975		4,261			4,587			616,562	
36000 Education-Vo-Tech	205,633		8,328			10,358			215,992	
37000 Education-Central Office	210,737		32,275			22,656			233,393	
40000 Historical Society	39,149		3,779			5,429			44,578	
42000 Labor & Industry	127,326		129,315			17,103			144,430	
43000 Iron Range Resources	19,260		8,917			3,158			22,415	
45000 Department Of Mediation Services	7,914		153			632			8,547	
50000 Arts Board	3,674		701			613			4,286	
51000 Legislative Commissions	13,450		1,740			1,756			15,206	
52000 Public Defense Board	6,195		1,087			964			7,159	
55000 Human Services-Central Office	28,810,622		3,415,800			342,101			29,152,723	
60000 Higher Ed Coord Bd	27,120		2,879			1,975			29,095	
65000 Judicial	129,028		36,317			20,611			149,639	
67000 Revenue	3,324,516		108,842			48,383			3,372,899	
75000 Veterans Affairs	167,383		16,917			28,490			195,872	
77000 Zoo	14,652		1,941			2,408			17,060	
78000 Corrections	382,053		60,323			42,379			424,432	
79000 Transportation	2,007,895		405,420			142,025			2,149,919	
80000 Public Service	56,355		4,448			2,916			59,271	
99036 Council On Vo-Tech Ed.	0		0			0			0	
99510 Disability Council	4,977		131			0			4,977	
99760 Council On Asian Minnesotans	225		(537)			0			225	
99780 Soil & Water Res	1,089		0			0			1,089	
99910 Minnesota Technology Inc.	480		0			0			480	
TOTAL NON-FEDERAL FUNDED AGENCIES	3,673,472		1,212,855			311,104			3,984,575	
TOTAL	48,853,607	0	6,953,835	0	0	1,866,324	50,719,931	0	50,719,931	

D-14

**RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES**

FOR YEAR ENDING JUNE 30, 1994
(All Figures in 000's)

FY 1994
INTER-
TECHNOLOGIES
Fund 97

R/E Balance JULY 1, 1993 (End Balance per Prior Year A-87 Rec) 12,963

RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attached Financial Statements	48,801
Actual Interest Income Per CAFR	0
or	
Imputed Interest Income On Average Cash Balance	558
Other Revenues	1,919

Total Revenues	51,278
----------------	--------

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	0
Operating Expense	51,894
Non-Operating Expenses:	
Master Lease Interest Expense	1,247
Master Lease Refund of Interest & Financing Costs	(685)
(Gain) or Loss on disposal of fixed assets	694

Less A-87 Unallowable costs:

Capital Outlay	0
Projected Cost Increases/Replacement Reserve	0
Interest & Financing Costs (Net Master Lease Costs)	(562)
Amortization of Deferred Financing Costs	0
Other	(0)

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)	0
Depreciation or Use Allowance (if not in actual cost above)	0
Other	0

Total OMB A-87 Allowable Expenditures	52,588
---------------------------------------	--------

Net Increase (Decrease) to Retained Earnings	(1,310)
--	---------

TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfer Out	(2,000)

Net Transfers	(2,000)
---------------	---------

Retained Earnings Balance	(A)	9,653
---------------------------	-----	-------

OMB A-87 60 Day Allowable Balance Total	(B)	8,765
---	-----	-------

Amount in Excess(Deficit) Balance (A-B)	888
---	-----

Less: Carryforward of State Share of Excess R/E.	(5,793)
Adjusted Excess R/E Balance	(4,905)



State of Minnesota
 Department of Finance
 114 Administration Building
 50 Sherburne Avenue - St. Paul, MN 55155

APPROPRIATION TRANSFER

DISTRIBUTION

1. DEPARTMENT OF FINANCE
2. DEPARTMENT OF FINANCE
3. DEPARTMENT ONE
4. DEPARTMENT TWO
5. DEPARTMENT OF FINANCE

PROCESS ENTIRE SET INTACT.
 EXECUTED COPIES WILL BE RETURNED.

Dept. Name Administration

Dept. Name Administration

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	C C 5
	INDEX	ITEM	FUND	FY		
NA 32	16099	16	97	4	1,000,000.00	

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS. NO.
INDEX	ITEM	FUND	FY	AID	C.C. 1	C.C. 2	C.C. 3	
16026	90	97	4					122093
				C.C. 4				66293

EXPLANATION AND LEGAL AUTHORITY:

Transfers for repayment of \$2 million loan (1 million - first year)
 Laws 1993, Chapter 192, Sec. 15, Subd. 3

Dept. Name Admini Finance

Dept. Name Administration

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	C C 5
	INDEX	ITEM	FUND	FY		
NA 32	11100	28	10	4	1,000,000.00	

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS. NO.
INDEX	ITEM	FUND	FY	AID	C.C. 1	C.C. 2	C.C. 3	
16099	16	97	4					122093
				C.C. 4				6637

EXPLANATION AND LEGAL AUTHORITY:

Dept. Name _____

Dept. Name _____

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	C C 5
	INDEX	ITEM	FUND	FY		
NA 32						

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS. NO.
INDEX	ITEM	FUND	FY	AID	C.C. 1	C.C. 2	C.C. 3	
				C.C. 4				

EXPLANATION AND LEGAL AUTHORITY:

APPROVED:

Karen McQuade
 DEPT. AUTHORIZED SIGNATURE

DEPT. AUTHORIZED SIGNATURE

APPROVED:

Carl J. Carlson 12-20-93
 DEPT. OF FINANCE

NOTE:

IF TRANSFER IS BETWEEN DEPARTMENTS, AUTHORIZED SIGNATURES FROM BOTH DEPARTMENTS ARE REQUIRED.

IF TRANSFER IS BETWEEN DEPARTMENTS, AUTHORIZED SIGNATURES FROM BOTH DEPARTMENTS ARE REQUIRED.



State of Minnesota
Department of Finance
St. Paul, MN 55155

APPROPRIATION TRANSFER

DISTRIBUTION

1. DEPARTMENT OF FINANCE
2. DEPARTMENT OF FINANCE
3. DEPARTMENT ONE
4. DEPARTMENT TWO
5. DEPARTMENT OF FINANCE

PROCESS ENTIRE SET INTACT.
EXECUTED COPIES WILL BE RETURNED.

Dept. Name Finance

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32	11100	28	10	4	1,000,000.00	C. C. 5

EXPLANATION AND LEGAL AUTHORITY:

Dept. Name Administration

TRANSFER - OUT APPROPRIATION ACCOUNT									SYSTEM ASSIGNED TRANS. NO.
INDEX	ITEM	FUND	FY	AID	C. C. 1	C. C. 2	C. C. 3		
1600	90	97	4				001		63094
C. C. 4						C. C. 5			12556

Repayment of \$2 Million ~~XXXX~~ (2nd payment)
Laws 1993, Chapter 122, Sec. 15, Subd. 3

Dept. Name

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32						C. C. 5

EXPLANATION AND LEGAL AUTHORITY:

Dept. Name

TRANSFER - OUT APPROPRIATION ACCOUNT									SYSTEM ASSIGNED TRANS. NO.
INDEX	ITEM	FUND	FY	AID	C. C. 1	C. C. 2	C. C. 3		
C. C. 4						C. C. 5			

Dept. Name

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32						C. C. 5

EXPLANATION AND LEGAL AUTHORITY:

Dept. Name

TRANSFER - OUT APPROPRIATION ACCOUNT									SYSTEM ASSIGNED TRANS. NO.
INDEX	ITEM	FUND	FY	AID	C. C. 1	C. C. 2	C. C. 3		
C. C. 4						C. C. 5			

APPROVED:

Karen McQuill 6-678
DEPT. AUTHORIZED SIGNATURE

DEPT. AUTHORIZED SIGNATURE

APPROVED:

[Signature]
DEPT OF FINANCE

NOTE: IF TRANSFER IS BETWEEN DEPARTMENTS, AUTHORIZED SIGNATURES FROM BOTH DEPARTMENTS ARE REQUIRED.

D17

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
MICROGRAPHICS/RECORDS CENTER

Services Provided

The Micrographics Services unit is a centralized Laboratory providing microfilm systems design and all filming services including quality control. This reporting entity includes the added service of document storage and retrieval for state agencies.

OMB A-87 Allowable Cost Standard No. 35.

"Publication costs include the costs of printing...distribution, promotion, mailing, and general handling are allowable".

How Rates are Computed

Rates are based on the estimated costs of operating, plus/minus any prior year's income/loss, and estimated utilization.

87 Fund: Internal Service Fund – Micrographics
 Accountant: Schmidt
 Balance Sheet Worksheet
 June 30, 1994

10/26/94
 02:00 PM

FR#	Account	Final Audit Amounts	6/30/93 Amounts	Change
ASSETS				
A100	Cash in State Treasury	31,978	25,601	6,377
A20	Accounts Receivable	121,885	134,546	(12,661)
A261	Inventories	31,420	29,225	2,195
A275	Bond Issuance	0	0	0
A83	Equipment	396,281	394,688	1,593
A831	Accumulated Depreciation	(343,333)	(312,089)	(31,244)
	Total Assets	238,231	271,971	(33,740)
LIABILITIES AND EQUITY				
Liabilities:				
H15	Accounts Payable	32,439	29,028	3,411
H14	Salaries Payable	32,914	28,531	4,383
H151	Accrued Interest Payable	875	447	428
H421	Loans Payable	50,818	81,056	(30,238)
H50	Advances from Other Funds	0	32,500	(32,500)
H41	Revenue Bonds Payable	0	0	0
H44	Compensated Absences Payable	53,517	35,781	17,736
H29	Deferred Revenue	0	335	(335)
	Total Liabilities	170,563	207,678	(37,115)
Equity:				
L10	Contributed Capital	116,291	117,611	(1,320)
P1	Unreserved Retained Earnings	(48,623)	(53,318)	4,695
	Total Fund Equity	67,668	64,293	3,375
	Total Liabilities and Equity	238,231	271,971	(33,740)

0

87 Fund: Internal Service Fund – Micrographics

Accountant: Schmidt

Operating Statement Worksheet

June 30, 1994

10/26/94

02:00 PM

FR#	Account	Final Audit Amounts	6/30/93 Amounts	Change
	Operating Revenues:			
A10	Net Sales	1,047,613	1,099,490	(51,877)
	Total Operating Revenues	1,047,613	1,099,490	(51,877)
H10	Less Cost of Goods Sold	41,207	76,132	(34,925)
	Gross Margin	1,006,406	1,023,358	(16,952)
	Operating Expenses:			
J20	Interest and Financing Costs	0	0	0
J25	Purchased Services	195,703	260,214	(64,511)
J35	Salaries and Fringe Benefits	711,301	715,857	(4,556)
J45	Depreciation	31,244	30,727	517
J50	Amortization of Deferred Costs	0	0	0
J70	Supplies and Materials	22,571	7,906	14,665
J75	Indirect Costs	38,506	34,690	3,816
	Total Operating Expenses	999,325	1,049,394	(50,069)
	Operating Income (Loss)	7,081	(26,036)	33,117
	Nonoperating Revenues (Expenses):			
M25	Investment Income	1,569	4,162	(2,593)
	Interest and Financing Costs	(5,275)	(6,634)	1,359
M45	Gain (Loss) on Sale of Fixed Assets	0	70	(70)
M90	Other Nonoperating Expenses	0	0	0
	Total Nonoperating Revenue (Expenses)	(3,706)	(2,402)	(1,304)
	Income (Loss) Before Operating Transfers	3,375	(28,438)	31,813
P10	Transfers-In	0	0	0
P20	Transfers Out	0	0	0
	Net Income (Loss)	3,375	(28,438)	31,813
T10	Depr on Fixed Assets Acquired with Cont. Cap. Increase (Decrease) in Retained Earnings	1,320	1,320	0
		4,695	(27,118)	31,813
V10	Retained Earnings, July 1, 1993, as Reported	(53,318)	(26,200)	(27,118)
	Retained Earnings, June 30, 1994	(48,623)	(53,318)	4,695
		0	0	

87 Fund: Internal Service Fund – Micrographics
 Accountant: Schmidt
 Statement of Cash Flows

June 30, 1994

02:00 PM

FR#	Account	Final Audit Amounts	6/30/93 Amounts	Change
FR#				
	Cash Flows from Operating Activities:			
A10	Operating Income (Loss)	7,081	(26,036)	33,117
	Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
B10	Depreciation	31,244	30,727	517
B15	Amortization of Deferred Costs	0	0	0
B30	Interest and Financing Costs	0	0	0
	Change in Assets and Liabilities:			
B50	Accounts Receivable	12,661	4,026	8,635
B60	Inventories	(2,195)	(511)	(1,684)
B70	Accounts Payable	3,411	5,032	(1,621)
B75	Salaries Payable	4,383	2,662	1,721
B80	Compensated Absences Payable	17,736	5,167	12,569
B85	Deferred Revenue	0	0	0
B89	Other Liabilities	(335)	(972)	637
	Net Reconciling Items to be Added (Deducted) from Operating Income	66,905	46,131	20,774
	Net Cash Flows from Operating Activities	73,986	20,095	53,891
	Cash Flows from Noncapital and Related Financing Activities:			
	Advances from Other Funds	0	52,500	(52,500)
	Repayment of Advances from Other Funds	(32,500)	(21,542)	(10,958)
E15	Operating Transfers In	0	0	0
E18	Operating Transfers Out	0	0	0
	Net Cash Flows from Noncapital and Related Financing Activities	(32,500)	30,958	(63,458)
	Cash Flows from Capital and Related Financing Activities:			
G10	Investment in Fixed Assets	(1,593)	(2,241)	648
G12	Proceeds from Sale of Fixed Assets	0	4,489	(4,489)
G40	Proceeds from Loans	0	0	0
G52	Bond Interest Paid	(4,847)	(6,790)	1,943
G55	Bond Issuance Costs	0	0	0
G60	Repayment of Revenue Bond Principal	(30,238)	(28,295)	(1,943)
	Net Cash Flows from Capital and Related Financing Activities	(36,678)	(32,837)	(3,841)
	Cash Flows from Investing Activities:			
I30	Investment Earnings	1,569	4,162	(2,593)
	Net Cash Flows from Investing Activities	1,569	4,162	(2,593)
	Net Increase (Decrease) in Cash and Cash Equivalents	6,377	22,378	(16,001)
L10	Cash and Investments, July 1, 1993, as Reported	25,601	3,223	(10,970)
0	Change in Accounting Principle	0	0	0
	Cash and Cash Equivalents, July 1, 1993	25,601	3,223	(10,970)
	Cash and Cash Equivalents, June 30, 1994	31,978	25,601	(26,970)
	B/S Cash	0	0	52,570
		31,978		

STATE OF MINNESOTA
 MICROGRAPHICS/RECORDS CENTER
 NOTES TO FINANCIAL STATEMENT

1. Summary of Significant Accounting Policies:

Micrographics utilizes full accrual accounting. Billing for services is reported with the point of service performed recognized as the billing date.

Expenses are based on data received from the Statewide Accounting System (SWA).

Fixed assets are recorded at historical costs less accumulated depreciation, and depreciated on straight line basis by class of assets and with no salvage value.

2. Legislation & Authority:

Micrographics derives operating authority from M.S. 168.47.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1 (a), restricts Micrographics contribution from the General Fund at \$111,000 effective July 1, 1979.

Record Center funding was changed from General fund to Revolving fund effective January 1, 1992, Pursuant to M.S. 168.51, Subd. 9.

3. Cost of Goods Sold:

	QUARTER	YTD
Beginning Inventory	25,241	\$29,225
Purchases	10,987	43,402
	-----	-----
Goods Available for Sale	36,228	72,627
Less: Ending Inventory	31,420	31,420
	-----	-----
Cost of Goods Sold	\$4,808	\$41,207
	=====	=====

4. Contribution of fixed assets related to change of funding of record center activity per note 2.

Costs	\$10,987
Accumulated Depreciation as of 12/91	2,396

Book Value as of 12/91	\$8,591
Accumulated Amortization as of this period	(3,300)

Net Book Value at this period	\$5,291
	=====

5. Rent Expense is net of contribution from Real Estate Management and reimbursements from Plant Management.

6. Salary YTD includes \$26,891 from change in compensated absence.

Office Memorandum

Department: of Finance

Date: June 14, 1994

To: Debra Rae Anderson, Commissioner
Department of AdministrationFrom: Bruce Reddemann, Director *BR*
Budget Operations

Phone: 296-5188

Subject: Approval of F. Y. 1995 Micrographic/Record Center Rates

Pursuant to your recent request, we have approved the schedule of rates as specified on page 18 of the F. Y. 1995 Micrographics/Record Center rate package. This schedule is incorporated, by reference, as a part of this memorandum. This approval is valid only through January 31, 1995, at which time a rate package for the last six months of F. Y 1995 will be due.

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. As a result of the newly proposed records consulting rate and the uncertainty surrounding the demand for this sort of service, the mid-year rate package due on 1/31/95 should illustrate actual revenues and expenditures associated with this position through 12/31/94. In addition, this position should be incorporated into the financial statements and correctly allocated its portion of overhead costs.

cc **Laura M. King**
 Charlie Bieleck
 Mike Rajacich
 Larry Freund
 Kathi Lynch

MICROGRAPHICS/RECORDS CENTER PROPOSED RATES FOR FY95

Micrographics: The Micrographics Unit will show an overall increase of 5.6% in FY95.

DESCRIPTION	RATE						CHANGE	
	FY90	FY91	FY92	FY93	FY94	FY95		
Planetary/Rotary	36.50	36.25	38.85	39.80	40.65	41.85	3.0%	
MRG	36.50	36.25	38.85	39.80	40.65	70.75	74.0%	
Supplies Used	22%	30%	30%	32%	34%	47%	38.2%	
Film Sold to Agencies			5%	5%	5%	5%	0.0%	
Supplies Resold	22%	30%	30%	32%	34%	47%	38.2%	
Process 16mm 100'	6.10	6.25	6.50	6.60	7.00	7.25	3.6%	
Process 16mm 131'*			New service			8.96		
Process 16mm 215'	7.50	7.75	8.75	9.50	10.50	11.75	11.9%	
Process 35mm	7.50	7.75	7.50	7.60	7.00	8.25	17.9%	
Jacket Loading	36.50	36.25	38.85	39.80	40.65	41.85	3.0%	
Cartridge Loading	5.00	4.50	5.85	5.87	5.70	7.00	22.8%	
Duplicate 16mm 100'	5.25	5.00	5.00	5.25	5.50	5.50	0.0%	
Duplicate 16mm 131'*			New service			6.86		
Duplicate 16mm 215'	7.00	8.75	9.50	9.50	10.00	10.00	0.0%	
Duplicate 35mm	7.00	7.00	6.50	6.50	6.25	7.00	12.0%	
Duplicate 105mm	0.23	0.24	0.23	0.23	0.24	0.24	0.0%	
Paper Prints	0.95	0.95	0.85	0.90	0.95	0.95	0.0%	
Document Prep	36.50	36.25	38.85	39.80	40.65	41.85	3.0%	
I/O, Labeling, Index	36.50	36.25	38.85	38.90	40.65	41.85	3.0%	
Disintegration	55.00	47.75 **	102.00	102.00	110.00	110.00	0.0%	
Special Prep Rate		(barrel)	(barrel)	(barrel)	11.00	13.50	24.00	77.8%
Card Encoding	36.50	0.30	0.30	0.30	0.31	0.31	0.0%	
State Deposit System	16.80	(each)	(each)	(each)	13.95 ***	15.13****	8.5%	

* Price based on per foot cost of FY95 projected breakeven cost for 100 foot rolls.

** Error in calculation that year.

*** Filmed in a different format starting this year.

**** Two new customers added

Records Center: The Records Center will show an overall increase of 6.8% in FY95.

DESCRIPTION	RATE						CHANGE
	FY90	FY91	FY92	FY93	FY94	FY95	
Storage per Box per Month			0.40	0.42	0.44	0.47	6.8%
Retrievals/Refiles/Interfiles			1.70	1.70	1.55	1.65	6.5%

RECORD CENTER/MICROGRAPHICS

SWA FUND

SUMMARY OF ACTUAL AND IMPUTED REVENUES
FOR THE YEAR ENDING JUNE 30, 1994

CONTACT: MIKE BODE PH: 779-5204

		TOTAL BILLINGS		IMPUTED REVENUE				SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
FEDERAL FUND AGENCIES		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLE RATES)	MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
1000	Military Affairs	581	0	581	0	0	0	581	0	0	581
2000	Administration	35,689	0	4,728	0	0	0	35,689	0	0	35,689
4000	Agriculture	2,456	0	223	0	0	0	2,456	0	0	2,456
6000	Office Of The Attorney General	17,902	0	1,482	0	0	0	17,902	0	0	17,902
7000	Public Safety	23,667	0	2,401	0	0	0	23,667	0	0	23,667
11008	Barbers	0	0	0	0	0	0	0	0	0	0
11018	Pharmacy	3,110	0	0	0	0	0	3,110	0	0	3,110
11380	Peace Officers	0	0	0	0	0	0	0	0	0	0
12000	Health	20,264	0	1,120	0	0	0	20,264	0	0	20,264
14000	Animal Health Bd	0	0	0	0	0	0	0	0	0	0
17000	Human Rights	5,093	0	521	0	0	0	5,093	0	0	5,093
18000	Office Of Environmental Assistance	0	0	0	0	0	0	0	0	0	0
19000	Indian Affairs	14	0	0	0	0	0	14	0	0	14
21000	Economic Security	58,548	0	4,736	0	0	0	58,548	0	0	58,548
22000	Trade & Econ Dev	381	0	48	0	0	0	381	0	0	381
25000	Center For Arts Ed.	0	0	0	0	0	0	0	0	0	0
26000	State Univ System	5,895	0	7	0	0	0	5,895	0	0	5,895
27000	Community College Bd	9,746	0	2,275	0	0	0	9,746	0	0	9,746
29000	Natural Resources	12,715	0	1,460	0	0	0	12,715	0	0	12,715
30000	Planning	70	0	42	0	0	0	70	0	0	70
32000	Pollution Control	16,798	0	3,223	0	0	0	16,798	0	0	16,798
34000	Housing Finance	33,262	0	2,053	0	0	0	33,262	0	0	33,262
36000	Education-Vo-Tech	5,000	0	599	0	0	0	5,000	0	0	5,000
37000	Education-Central Office	39,264	0	4,422	0	0	0	39,264	0	0	39,264
40000	Historical Society	0	0	0	0	0	0	0	0	0	0
42000	Labor & Industry	199,917	0	10,398	0	0	0	199,917	0	0	199,917
43000	Iron Range Resources	0	0	0	0	0	0	0	0	0	0
45000	Department Of Mediation Services	143	0	12	0	0	0	143	0	0	143
50000	Arts Board	111	0	8	0	0	0	111	0	0	111
51000	Legislative Commissions	265	0	0	0	0	0	265	0	0	265
52000	Public Defense Board	1,742	0	8	0	0	0	1,742	0	0	1,742
55000	Human Services-Central Office	62,770	0	4,155	0	0	0	62,770	0	0	62,770
60000	Higher Ed Coord Bd	2,943	0	398	0	0	0	2,943	0	0	2,943
65000	Judicial	10,558	0	1,024	0	0	0	10,558	0	0	10,558
67000	Revenue	43,260	0	3,132	0	0	0	43,260	0	0	43,260
75000	Veterans Affairs	0	0	0	0	0	0	0	0	0	0
77000	Zoo	14	0	0	0	0	0	14	0	0	14
78000	Corrections	32,971	0	2,390	0	0	0	32,971	0	0	32,971
79000	Transportation	39,858	0	2,488	0	0	0	39,858	0	0	39,858
80000	Public Service	4,029	0	224	0	0	0	4,029	0	0	4,029
99036	Council On Vo-Tech Ed.	0	0	0	0	0	0	0	0	0	0
99510	Disability Council	14	0	0	0	0	0	14	0	0	14
99760	Council On Asian Minnesotans	28	0	0	0	0	0	28	0	0	28
99780	Soil & Water Res	70	0	0	0	0	0	70	0	0	70
99910	Minnesota Technology Inc.	0	0	0	0	0	0	0	0	0	0
TOTAL NON-FEDERAL FUNDED AGENCIES		358,465	0	67,727	0	0	0	358,465	0	0	358,465
TOTAL		1,047,613	0	121,885	0	0	0	1,047,613	0	0	1,047,613

**RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES**

FOR YEAR ENDING JUNE 30, 1994

(All Figures in 000's)

MICROGRAPHICS/
RECORDS CENTER
FD 87

R/E Balance JULY 1, 1993 (End Balance per Prior Year A-87 Rec) (52)

RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)		
From Attached Financial Statements	1,048	
Actual Interest Income Per CAFR		
or		
Imputed Interest Income On Average Cash Balance	2	
Other Revenues	0	
Total Revenues		<u>1,050</u>

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	41
Operating Expense	999
Non-Operating Expenses:	
Master Lease Interest Expense	5
Master Lease Refund of Interest & Financing Costs	(2)
(Gain) or Loss on disposal of fixed assets	0

Less A-87 Unallowable costs:

Capital Outlay	0
Projected Cost Increases/Replacement Reserve	0
Interest & Financing Costs (Net Master Lease Costs)	(4)
Amortization of Deferred Financing Costs	0
Other	0

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)	0
Depreciation or Use Allowance (if not in actual cost above)	1
Other	0
Total OMB A-87 Allowable Expenditures	<u>1,041</u>

Net Increase (Decrease) to Retained Earnings 8

TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfer Out	0
Net Transfers	0

Retained Earnings Balance	(A)	<u>(44)</u>
OMB A-87 60 Day Allowable Balance Total	(B)	<u>174</u>
Amount in Excess(Deficit) Balance (A-B)		<u><u>(218)</u></u>

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL STORES

Services Provided

Central stores maintains a distribution center operation for the purpose of supplying state offices with office supplies and forms in an economical and timely manner.

OMB A-87 Allowable Cost Standard No. 29

"The cost of materials and supplies is allowable....Withdrawals from general stores or stock rooms should be charged at cost under any recognized method of pricing consistently applied".

How Rates are Computed

The price charged is the cost of the applicable supply plus markup. Markup is determined by calculating the percentage of the estimated cost of operation, plus/minus any prior year's income/loss to the estimated costs of goods sold. The average markup rate is 22.0%

93 Fund: Internal Service Fund - Central Stores
 Accountant: Schmidt

Balance Sheet Worksheet

10/26/94 11:24 AM

June 30, 1994

Final Audit 6/30/93 Change

FR#

Amounts Amounts

ASSETS

6	Cash in Treasury, Net of Warrants Payable	220,286	105,798	114,488
12	Accounts Receivable	545,486	494,574	50,912
27	Inventories	641,503	532,636	108,867
51	Building Improvements	91,306	91,306	0
	Accumulated Amortization	(77,614)	(73,356)	(4,258)
52	Land Improvements	8,055	8,055	0
54	Equipment	148,601	148,601	0
59	Accumulated Depreciation	(110,335)	(89,871)	(20,464)
	Total Assets	1,467,288	1,217,743	249,545

LIABILITIES AND EQUITY

Liabilities:

97	Accounts Payable	466,308	355,425	110,883
98	Salaries Payable	28,264	16,479	11,785
111	Compensated Absences Payable	67,155	47,761	19,394
	Total Liabilities	561,727	419,665	142,062

Equity:

136	Contributed Capital	691,000	691,000	0
173	Unreserved Retained Earnings	214,561	107,078	107,483
	Total Equity	905,561	798,078	107,483
	Total Liabilities and Fund Equity	1,467,288	1,217,743	249,545

93 Fund: Internal Service Fund - Central Stores
 Accountant: Schmidt

5

Operating Statement Worksheet

10/26/94 11:24 AM

June 30, 1994	Final Audit Amounts	6/30/93 Amounts	Change
FR#			
Operating Revenues:			
6 Net Sales	5,695,990	4,901,558	794,432
Total Operating Revenues	5,695,990	4,901,558	794,432
32 Less Cost of Goods Sold	4,602,328	3,857,013	745,315
Gross Margin	1,093,662	1,044,545	49,117
Operating Expenses:			
40 Purchased Services	341,395	297,470	43,925
42 Salaries and Fringe Benefits	556,289	533,441	22,848
44 Depreciation	20,464	20,688	(224)
47 Amortization of Cap Leases and Leasehold Imp	4,258	4,260	(2)
49 Supplies and Materials	12,228	9,099	3,129
50 Indirect Costs	51,545	115,457	(63,912)
Total Operating Expenses	986,179	980,415	5,764
Operating Income (Loss)	107,483	64,130	43,353
Nonoperating Revenues (Expenses):			
66 Gain (Loss) on Sale of Fixed Assets	0	0	0
Total Nonoperating Revenue (Expenses)	0	0	0
Net Income (Loss)	107,483	64,130	43,353
83 Retained Earnings, July 1, 1993, as Reported	107,078	42,948	64,130
Retained Earnings, June 30, 1994	214,561	107,078	107,483

93 Fund: Internal Service Fund - Central Stores
 Accountant: Schmidt

Statement of Cash Flow

June 30, 1994

FR#	Final Amounts	6/30/93 Amounts	Changes
Cash Flows from Operating Activities:			
A10	107,483	64,130	
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
B10	20,464	20,688	
	4,258	4,260	
Change in Assets and Liabilities:			
B50	(50,912)	(262,974)	
	(108,867)	15,870	
B70	110,883	100,719	
B75	11,785	(2,756)	
B80	19,394	11,303	
0			
Other Liabilities			
Net Reconciling Items to be Added (Deducted) from Operating Income			
	7,005	(112,890)	
Net Cash Flows from Operating Activities			
	114,488	(48,760)	
Cash Flows from Noncapital Financing Activities:			
0			
Transfers in			
	0	0	
Net Cash Flows from Noncapital Financing Activities			
	0	0	
Cash Flows from Capital Financing Activities:			
Investment in Fixed Assets			
	0	0	
Net Cash Flows from Capital Financing Activities			
	0	0	
Cash Flows from Investing Activities:			
Investment Earnings			
	0	0	
Net Cash Flows from Investing Activities			
	0	0	
Net Increase (Decrease) in Cash and Cash Equivalent			
	114,488	(48,760)	
L10	105,798	154,558	
0			
Change in Account Principle			
Cash and Cash Equivalents, July 1, 1993			
	105,798	154,558	
Cash and Cash Equivalents, June 30, 1994			
	220,286	105,798	
	0		

STATE OF MINNESOTA
 CENTRAL STORES
 (NOTES TO FINANCIAL STATEMENT)

1. Summary of Significant Accounting Policies:

Central Stores utilizes full accrual accounting. Bills for services are reported with the point of services performed recognized as the billing date.

Expenses are based on data received from the Statewide Accounting System (SUA) and data provided by management.

Fixed assets are recorded at historical costs less accumulated depreciation, and depreciated on straight line basis by class of assets and with no salvage value.

Amortization expense is taken on a building improvement that will be amortized over twenty-one years, starting with fiscal year 1977. The improvement cost was \$91,306.

2. Legislation & authority:

Central Stores was established under M.S. 168.48.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1 (a), restricts Central Stores contribution from the General fund at \$691,000 effective July 1, 1979.

3. Cost of Goods Sold:

	QUARTER	YTD
Beginning Inventory	471,337	532,636
Purchases	550,024	4,711,195
	-----	-----
Goods Available for Sale	1,763,069	5,243,831
Less: Ending Inventory	641,503	641,503
	-----	-----
Cost of Goods Sold	1,121,566	4,602,328
	-----	-----

4. Accrued Compensated Absence:

	Annual Leave Liability	Comp. Time Liability	Vested Severance Liability	Nonvested Severance Liability
Beginning Balance (March 31, 1994)	37,233	0	12,564	0
Ending Balance	39,916	50	12,653	26,796
Less Duplicate	(1,209)	0	0	(1,803)
	-----	-----	-----	-----
Net Liability (NSL @ 63%)	\$38,707	\$50	\$12,653	\$15,746

STATE OF MINNESOTA

Office Memorandum

Department: of Finance

Date: June 2, 1994

To: Debra Rae Anderson, Commissioner
Department of Administration

From: Bruce Reddemann, Director *BR*
Budget Operations

Phone: 296-5188

Subject: Approval of F. Y. 1995 Central Stores Rate Package

Pursuant to your recent request, we have approved the Central Stores rates as specified on page 6 of your F. Y. 1995 rate package. This schedule is incorporated, by reference, as a part of this memorandum.

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. Based on this review and analysis we found your F. Y. 1995 proposal to be in reasonable conformity with pertinent state and fiscal management policies.

cc Laura M. King
Charlie Bieleck
Larry Freund
Mike Rajacich
Jon P. Schaefer

STATE OF MINNESOTA
CENTRAL STORES
BUDGET & RATE MATRIX

Purpose: FY95 Budget and Rate Package
April 19, 1994 9:40

	b (d+e) Adm	c COGS	d OH	e Stores	FY95 (b+c) Budget	Memo FY94 Budget
S.W.A. SPENDING PLAN	110361	110379				
Salaries (see note)	\$537,099		\$138,075	399,024	\$537,099	\$546,327
Rent (incl equip 2,161)	\$90,685			90,685	\$90,685	\$86,807
Repairs	\$6,154			6,154	\$6,154	\$4,700
Insurance	\$5,000			5000	\$5,000	\$5,000
Printing	\$8,500	100,000		8,500	\$108,500	\$148,500
Consulting	\$0			0	\$0	\$22,000
Data Processing	\$13,000			13,000	\$13,000	\$20,000
Purch'd Services/Driver	\$62,000			62,000	\$62,000	\$70,000
Communication & Freight	\$119,800		3,800	116,000	\$119,800	\$118,700
Travel - Instate	\$100		100	0	\$100	\$2,000
Travel - Outstate	\$0		0	0	\$0	\$0
Fees/Training	\$500		500	0	\$500	\$2,000
Supplies - S & T	\$0	1,200,000		0	\$1,200,000	\$800,000
Supplies	\$12,000	3,500,000	12,000	0	\$3,512,000	\$3,418,500
Equipment	\$0			0	\$0	\$0
SWA Indirect Cost	\$112,000		112,000	0	\$112,000	\$50,343
Loan Payments	\$0			0	\$0	\$0
Lease Payments	\$0			0	\$0	\$0
Total SWA Spending Plan	\$966,838	\$4,800,000	\$266,475	\$700,363	\$5,766,838	\$5,294,877
INCLUSIONS						
Depreciation - Equip.	\$20,221			20,221	\$20,221	\$20,692
Amort. - Bldg. Impmt.	\$4,257		4,257		\$4,257	\$4,257
Total After Inclusions	\$991,316	\$4,800,000	\$270,732	\$720,584	\$5,791,316	\$5,319,826
EXCLUSIONS						
Equip, Loan & lease Pymt	\$0			\$0	\$0	\$0
Total After Exclusions	\$991,316	\$4,800,000	\$270,732	\$720,584	\$5,791,316	\$5,319,826
ALLOCATION OF OVERHEAD			(\$270,732)	\$270,732	\$0	\$0
Tot & Basis for BE Rates			\$0	\$991,316	\$5,791,316	\$5,319,826
ADJUSTMENTS						
Redistribution of (Surplus) Deficit				(\$30,000)	(\$30,000)	\$0
Sales Returns at Retail				80,000	\$80,000	\$80,000
Cost covered in S.T. markup				(60,000)	\$0	
Tot & Basis for Rates				\$981,316	\$5,841,316	\$5,399,826
		S & T		STORES		
BREAKEVEN RATE (Stores only)				28.1%		
RATE AFTER ADJ (Stores only)				27.3%		
REQUESTED RATE		5.0%		27.5%		
CURRENT RATE		5.0%		28.5%		
ESTIMATED REVENUE @ RATE AFTER ADJUST	\$1,260,000			\$4,581,316	\$5,841,316	\$5,439,826
ESTIMATED REVENUE @ REQUESTED RATE	\$1,260,000			\$4,590,000	\$5,850,000	\$5,401,750
ESTIMATED REVENUE @ CURRENT RATE	\$1,260,000			\$4,626,000	\$5,886,000	\$5,401,750
PERCENT INCREASE (DECREASE) IN RATE				-3.64%		
DIF OF REVENUE VS COSTS BASIS					(8,684)	

PRO FORMA OPERATING STMT

Sales	5,850,000
Returns	(80,000)
COGS	(4,800,000)
O.E.	(991,316)
M.I.	(21,316)

NOTES

Salary is based on DOF Roster plus and minus adjustments.

STORES Salary is everyone at Stores.

OVERHEAD Salary is everyone not at Stores.

Overhead salary (reduced by 1 FTE from last yr) includes:

Asst Commr 12%	\$9,234
Contract Adminr 100%	\$51,432
Div Dir 25%	\$20,132
Div Dir Sec 25%	\$9,307
Div Mgr 50%	\$32,630
Per Dir(Adm Assist) 25%	\$15,340

		TOTAL BILLINGS			IMPUTED REVENUE			SURCHARGE		TOTAL	
USER AGENCY		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED	SUB TOTAL A-87 REVENUES	COLLECTED	IMPUTED	REVENUES
01000	Military Affairs	25,413		1,612				25,413			25,413
02000	Administration	192,618		17,627				192,618			192,618
04000	Agriculture	75,847		8,625				75,847			75,847
06000	Office Of The Attorney General	83,849		7,133				83,849			83,849
07000	Public Safety	179,292		18,366				179,292			179,292
11008	Barbers	207		1				207			207
11018	Pharmacy	878		11				878			878
11380	Peace Officers	1,036		134				1,036			1,036
12000	Health	312,560		48,943				312,560			312,560
14000	Animal Health Bd	5,781		1,454				5,781			5,781
17000	Human Rights	8,843		97				8,843			8,843
18000	Office Of Environmental Assistance	14,875		1,682				14,875			14,875
19000	Indian Affairs	586		141				586			586
21000	Economic Security	451,349		43,180				451,349			451,349
22000	Trade & Econ Dev	57,511		7,899				57,511			57,511
25000	Center For Arts Ed.	15,674		44				15,674			15,674
26000	State Univ System	651,354		34,932				651,354			651,354
27000	Community College Bd	591,611		27,517				591,611			591,611
29000	Natural Resources	281,706		25,316				281,706			281,706
30000	Planning	19,627		875				19,627			19,627
32000	Pollution Control	145,594		15,917				145,594			145,594
34000	Housing Finance	43,443		1,812				43,443			43,443
36000	Education-Vo-Tech	41,885		1,536				41,885			41,885
37000	Education-Central Office	146,606		8,738				146,606			146,606
40000	Historical Society	40,848		1,625				40,848			40,848
42000	Labor & Industry	88,137		6,485				88,137			88,137
43000	Iron Range Resources	22,386		5,927				22,386			22,386
45000	Department Of Mediation Services	5,130		723				5,130			5,130
50000	Arts Board	3,802		86				3,802			3,802
51000	Legislative Commissions	5,878		503				5,878			5,878
52000	Public Defense Board	1,684		131				1,684			1,684
55000	Human Services-Central Office	559,193		25,909				559,193			559,193
60000	Higher Ed Coord Bd	19,840		1,113				19,840			19,840
65000	Judicial	33,774		2,979				33,774			33,774
67000	Revenue	203,767		22,586				203,767			203,767
75000	Veterans Affairs	43,100		48,943				43,100			43,100
77000	Zoo	15,470		514				15,470			15,470
78000	Corrections	349,413		41,232				349,413			349,413
79000	Transportation	472,880		51,684				472,880			472,880
80000	Public Service	20,171		340				20,171			20,171
99036	Council On Vo-Tech Ed.	1,978		94				1,978			1,978
99510	Disability Council	1,722		54				1,722			1,722
99760	Council On Asian Minnesotans	1,619		356				1,619			1,619
99780	Soil & Water Res	14,680		2,868				14,680			14,680
99910	Minnesota Technology Inc.	6,738		(17)				6,738			6,738
	All Other Non Fed. Agencies	435,632		(6,721)				435,632			435,632
	TOTAL	5,695,990	0	478,987	0	0	0	5,695,990	0	0	5,695,990

**RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES**

FOR YEAR ENDING JUNE 30, 1994

(All Figures in 000's)

CENTRAL
STORES
FD 93

R/E Balance JULY 1, 1993 (End Balance per Prior Year A-87 Rec)

132

RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attached Financial Statements

5,696

Actual Interest Income Per CAFR

or

Imputed Interest Income On Average Cash Balance

10

Other Revenues

0

Total Revenues

5,706

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold

4,602

Operating Expense

986

Non-Operating Expenses:

Master Lease Interest Expense

0

Master Lease Refund of Interest & Financing Costs

0

(Gain) or Loss on disposal of fixed assets

0

Less A-87 Unallowable costs:

Capital Outlay

0

Projected Cost Increases/Replacement Reserve

0

Interest & Financing Costs (Net Master Lease Costs)

0

Amortization of Deferred Financing Costs

0

Other

0

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)

0

Depreciation or Use Allowance (if not in actual cost above)

0

Other

0

Total OMB A-87 Allowable Expenditures

5,588

Net Increase (Decrease) to Retained Earnings

118

TRANSFERS Per CAFR (per Accounting Records)

Transfers In

0

Transfer Out

0

Net Transfers

0

Retained Earnings Balance

(A)

250

OMB A-87 60 Day Allowable Balance Total

(B)

931

Amount in Excess(Deficit) Balance (A-B)

(681)

F-9

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL MOTOR POOL

Central Motor Pool exists to provide low cost rental vehicles to state agencies for carrying out their official work. The activity maintains accounting records; orders, assigns, services and disposes of vehicles.

OMB A-87 Allowable Cost Standard No. 31.

" The costs of a service organization which provides automobiles to user governmental units at a mileage or fixed rate and/or provides vehicle maintenance, inspection, and repair services are allowable."

How Rates are Computed

Rates are based on the estimated operating costs of the present fleet, vehicle depreciation costs, plus/minus any prior years' income/loss, and estimated miles driven.

91 Fund: Internal Service Fund – Central Motor Pool
 Balance Sheet Worksheet
 June 30, 1994

A. J.

FR#	Account	Final Audit Amounts	6-30-93 Amounts	Change
ASSETS				
6	Cash in Treasury, Net of Warrants Payable	356,732	161,518	195,214
12	Accounts Receivable	920,285	860,365	59,920
27	Inventories	42,815	28,644	14,171
28	Prepaid Expenses	0	0	0
29	Bond Issuance	0	0	0
52	Land Improvements	43,249	43,249	0
	Land Improvements Depreciation	(32,365)	(30,228)	(2,137)
54	Equipment	19,059,407	16,220,722	2,838,685
	Equipment Depreciation	(8,693,817)	(7,793,494)	(900,323)
	Total Assets	<u>11,696,306</u>	<u>9,490,776</u>	<u>2,205,530</u>
LIABILITIES AND EQUITY				
Liabilities:				
97	Accounts Payable	117,410	139,430	(22,020)
98	Salaries Payable	23,232	23,343	(111)
99	Accrued Interest Payable	35,426	29,341	6,085
103	Loans Payable	8,416,321	6,643,917	1,772,404
106	Interfund Payables	741,200	397,000	344,200
107	Advances from Other Funds	1,380,000	1,588,000	(208,000)
109	Revenue Bonds Payable	0	0	0
111	Compensated Absences Payable	33,630	35,655	(2,025)
	Total Liabilities	<u>10,747,219</u>	<u>8,856,686</u>	<u>1,890,533</u>
Equity:				
136	Contributed Capital	502,000	502,000	0
173	Unreserved Retained Earnings	447,087	132,090	314,997
	Total Equity	<u>949,087</u>	<u>634,090</u>	<u>314,997</u>
	Total Liabilities and Fund Equity	<u>11,696,306</u>	<u>9,490,776</u>	<u>2,205,530</u>

91 Fund: Internal Service Fund – Central Motor Pool
 Operating Statement
 Year Ended June 30, 1994

FR#	Account	Final Audit Amounts	6-30-93 Amounts	Change
Operating Revenues:				
11	Rental and Service Fees	5,386,599	5,185,791	200,808
29	Other Income	133,453	105,966	27,487
	Total Operating Revenues	5,520,052	5,291,757	228,295
Operating Expenses:				
39	Interest and Financing Costs	0	0	0
40	Purchased Services	675,617	476,766	198,851
42	Salaries and Fringe Benefits	537,095	546,026	(8,931)
44	Depreciation	2,578,865	2,660,536	(81,671)
45	Amortization of Deferred Costs	0	0	0
49	Supplies and Materials	1,197,286	1,269,811	(72,525)
50	Indirect Costs	98,072	176,435	(78,363)
52	Other Expenses	0	0	0
	Total Operating Expenses	5,086,935	5,129,574	(42,639)
	Operating Income (Loss)	433,117	162,183	270,934
Nonoperating Revenues (Expenses):				
62	Investment Income	227,070	263,646	(36,576)
65	Other Nonoperating Revenues	0	0	0
	Interest and Financing Costs	(387,959)	(485,039)	97,080
66	Gain (Loss) on Sale of Fixed Assets	89,799	(9,023)	98,822
70	Other Nonoperating Expenses	(2,030)	(3,770)	1,740
	Total Nonoperating Revenue (Expenses)	(73,120)	(234,186)	161,066
	Income (Loss) Before Operating Transfers	359,997	(72,003)	432,000
76	Transfers-In	0	0	0
77	Transfers-Out	(45,000)	(45,000)	0
	Net Income (Loss)	314,997	(117,003)	432,000
86	Depr on Fixed Assets Acquired with Cont. Cap. Increase (Decrease) in Retained Earnings	314,997	(117,003)	432,000
91	Retained Earnings, July 1, 1993, as Reported	132,090	249,093	(117,003)
92	Prior Period Adjustments	0	0	0
	Retained Earnings, July 1, 1993, as Restated	132,090	249,093	(117,003)
96	Residual Equity Transfers-In	0	0	0
97	Residual Equity Transfers-Out	0	0	0
	Retained Earnings, June 30, 1994	447,087	132,090	314,997

91 Fund: Internal Service Fund – Central Motor Pool
Statement of Cash Flows
Year Ended June 30, 1994

FR#

Cash Flows from Operating Activities:	
6	Operating Income (Loss) <u>433,117</u>
Adjustments to Reconcile Operating Income to	
Net Cash Flows from Operating Activities:	
10	Depreciation 2,578,865
11	Amortization of Deferred Costs 0
15	Interest and Financing Costs 0
Change in Assets and Liabilities:	
21	Accounts Receivable (109,315)
23	Inventories (14,171)
24	Prepaid Expenses 0
26	Accounts Payable (22,020)
27	Salaries Payable (111)
28	Compensated Absences Payable (2,025)
30	Other Liabilities 0
Net Reconciling Items to be Added (Deducted)	
from Operating Income <u>2,431,223</u>	
Net Cash Flows from Operating Activities <u>2,864,340</u>	
Cash Flows from Noncapital and Related Financing Activities:	
39	Operating Transfers In 0
40	Operating Transfers Out <u>(45,000)</u>
Net Cash Flows from Noncapital and Related	
Financing Activities <u>(45,000)</u>	
Cash Flows from Capital and Related Financing Activities:	
56	Investments in Fixed Assets (5,132,103)
57	Proceeds from the Sale of Fixed Assets 755,112
58	Advances from Other Funds 3,706,000
59	Repayment of Advances from Other Funds (3,569,800)
65	Proceeds from Loans 5,103,620
	Repayment of Loan Principal (3,330,121)
66	Bond Interest Paid (383,904)
67	Bond Issuance Costs 0
69	Repayment of Revenue Bond Principal 0
Net Cash Flows from Capital and Related	
Financing Activities <u>(2,851,196)</u>	
Cash Flows from Investing Activities:	
78	Investment Earnings <u>227,070</u>
Net Cash Flows from Investing Activities <u>227,070</u>	
Net Increase (Decrease) in Cash and Cash Equivalent <u>195,214</u>	
84	Cash and Investments, July 1, 1993, as Reported <u>161,518</u>
85	Change in Accounting Principle 0
Cash and Cash Equivalents, July 1, 1993 <u>161,518</u>	
Cash and Cash Equivalents, June 30, 1994 <u>356,732</u>	

STATE OF MINNESOTA
CENTRAL MOTOR POOL FUND
FOOTNOTES TO FINANCIAL STATEMENTS

1. Summary of significant accounting policies:

The Central Motor Pool (CMP) utilized full accrual accounting except for certain expenses. Central Motor Pool vehicle rentals are accrued to the period the vehicle was returned. Expenses are based on data received from the Statewide Accounting System (SWA) and information provided by management. Insurance is capitalized and amortized over the period of coverage. Inventories (Gasoline, parts and tires) are stated at the lower of cost (first-in, first-out method) or market. Fixed assets are recorded at historical cost and capitalized as indicated below. Vehicles received on or after the 23rd are capitalized from the 1st of the following month. Basis of Depreciation by item indicated:

Item	Life	Salvage Value
Vehicles	40 months	25%
Parking Lot	20 years	None
Car Wash	10 years	None
Computer hardware & software	5 years	None
Shop & Office Equipment	Various	None

2. Minnesota Law 1979, Chapter 333, Section 56, Subdivision 3 restricts "Paid-In-Capital" amounts to \$252,000.00. Retained Earnings equal to the book value on hand at June 30, 1979, were recorded on the balance sheet as due to the General Fund as if the Fixed Assets had been obtained under advances authorized by M.A. 16A.126. As these assets are depreciated, the "advance" is paid off using cash generated from depreciation.

Minnesota Law 1985, Special Session Chapter 13, Section 17, Subdivision 2 raised the limits of contributed capital. Accordingly, in July 1985, contributed capital was increased \$250,000.

3. Cash includes interest earned from the master lease program (MLP) and to be transferred into the account after the end of the period.

4. Other Revenue includes sales of used tires, scrap, repair services and markup on parts, etc., and "travel service". "Travel Service" operates under M.S. 168.531, Sec. 12. It states, "the payments...shall be used for the expenses of managing the centralized travel service. Revenues in excess of the management costs...shall be returned to the General fund".

Also, FY4 includes grants: \$20,810 for E85 fuel study and \$13,558 for a fuel storage tank.

5. Fixed Assets:

Deletions -	-----QUARTER-----		---YTD---	
	A/D	COSTS	A/D	COSTS
Vehicles sold/deleted	\$409,832	\$578,433	\$1,676,405	\$2,292,323
Additions - Vehicles		\$3,049,181		\$5,102,525
Additions - Shop Equipment		\$0		\$28,483

6. Accounts Receivable 30-60-90 and older

	Trade	Other	Total
90 and Older	137,087	0	137,087
60	62,683	0	62,683
30	200,956	9,178	210,134
Current Billings	486,108	24,273	510,381
Total	\$866,834	\$33,451	\$920,285

2.2% 30 9
1,676,405
615,918 BV.
89,799 gain
105,711
755,118 reported
49,395 difference

8. Vehicles owned at EOM 1,617 (net of 3 vehicles wrecked but still owned)

9. Compensated Absence Liability:

	Annual	Vested	Nonvested
Beginning Balance (March 31, 1994)	23,657.00	0.00	986.00
Ending Balance	25,695.00	816.00	19,680.00
Less Duplicate	(2,713.00)	0.00	(4,075.00)
Net Liability (NSL @ 63%)	22,982.00	816.00	9,831.15

STATE OF MINNESOTA

Office Memorandum

Department: of Finance

Date: June 16, 1994

To: Debra Rae Anderson, Commissioner
Department of Administration

From: Bruce Reddemann, Director *BR*
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1995 Travel Management Rate Package

Pursuant to your recent request, we have approved the Travel Management rates as specified on page 8 of your F.Y. 1995 rate package. This schedule is incorporated, by reference, as a part of this memorandum.

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. Based on this review and analysis we found your F.Y. 1995 proposal to be in reasonable conformity with pertinent state and fiscal management policies.

cc Laura M. King
Charlie Bieleck
Larry Freund
Mike Rajacich
Susan Burkhardt

FY95

Comparison and Rate Structure

	<u>FY90</u>	<u>FY91</u>	<u>FY91</u> Jan-Jun	<u>FY92</u>	<u>FY93</u>	<u>FY94</u>	<u>PROPOSED</u> <u>FY95</u>
SUBCOMPACT							
Fixed	\$145.00	\$145.00	\$145.00	\$165.00	\$165.00	\$150.00	\$180.00
Variable	5.5	6.0	8.0	8.5	8.5	8.0	8.0
COMPACT							
Fixed	185.00	185.00	185.00	195.00	195.00	195.00	240.00
Variable	8.0	8.0	10.5	9.0	8.5	8.5	6.5
COMPACT WAGON							
Fixed						200.00	275.00
Variable						8.5	5.5
INTERMEDIATE							
Fixed	210.00	210.00	210.00	215.00	215.00	215.00	330.00
Variable	11.0	10.0	13.0	10.5	11.0	10.0	6.0
STATION WAGON							
Fixed	225.00	225.00	225.00	215.00	215.00	195.00	150.00
Variable	11.5	10.5	13.5	11.5	11.0	8.5	8.0
MINI-VANS							
Fixed	295.00	305.00	305.00	305.00	305.00	295.00	345.00
Variable	9.5	9.5	13.0	10.0	10.0	8.0	6.0
VANS							
Fixed	225.00	245.00	245.00	255.00	255.00	210.00	265.00
Variable	14.5	12.5	16.5	14.0	14.0	10.5	10.0
PASSENGER VANS							
Fixed	250.00	280.00	280.00	300.00	305.00	305.00	320.00
Variable	14.0	12.5	16.5	16.0	16.0	16.0	13.0
SPECIAL EQUIPPED PASSENGER VANS							
Fixed							495.00
Variable							8.5
PICK-UP							
Fixed	245.00	245.00	245.00	235.00	235.00	225.00	200.00
Variable	8.5	8.5	11.0	9.5	9.5	9.0	9.0
CARRYALL							
Fixed	285.00	295.00	295.00	270.00	270.00	270.00	295.00
Variable	13.0	13.0	17.0	14.0	14.0	13.5	10.0
SHOP	24.00	24.00	32.00	32.00	32.00	34.00	32.00
CAR WASH	2.00	2.00	2.00	2.00	2.00	2.00	3.00
PARTS-MARKUP	18%	18%	22%	22%	22%	24%	34%

STATE OF MINNESOTA
 CENTRAL MOTOR POOL ISF
 SWA FUND 91
 SUMMARY OF ACTUAL AND IMPUTED REVENUES
 FOR THE YEAR ENDING JUNE 30, 1994

CONTACT: Mike Higgins PH: 6-6781

FEDERAL FUND AGENCIES	COLLECTED BILLINGS			IMPUTED REVENUE		SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	(FULL-BILLED RATES)	MEMO BILLINGS		UNBILLED	COLLECTED	
1000 Military Affairs	37,138			37,138					37,138
2000 Administration	80,218			80,218					80,218
4000 Agriculture	614,822			614,822					614,822
6000 Office Of The Attorney General	36,885			36,885					36,885
7000 Public Safety	373,936			373,936					373,936
11008 Barbers	4,629			4,629					4,629
11018 Pharmacy	0			0					0
11380 Peace Officers	276			276					276
12000 Health	525,177			525,177					525,177
14000 Animal Health Bd	59,192			59,192					59,192
17000 Human Rights	7,314			7,314					7,314
18000 Office Of Environmental Assistance	5,542			5,542					5,542
19000 Indian Affairs	3,364			3,364					3,364
21000 Economic Security	237,648			237,648					237,648
22000 Trade & Econ Dev	45,392			45,392					45,392
25000 Center For Arts Ed.	4,765			4,765					4,765
26000 State Univ System	146,212			146,212					146,212
27000 Community College Bd	274,787			274,787					274,787
29000 Natural Resources	213,481			213,481					213,481
30000 Planning	3,239			3,239					3,239
32000 Pollution Control	288,786			288,786					288,786
34000 Housing Finance	24,447			24,447					24,447
36000 Education-Vo-Tech	38,090			38,090					38,090
37000 Education-Central Office	111,678			111,678					111,678
40000 Historical Society	109,434			109,434					109,434
42000 Labor & Industry	160,853			160,853					160,853
43000 Iron Range Resources	98,959			98,959					98,959
45000 Department Of Mediation Services	49,823			49,823					49,823
50000 Arts Board	1,218			1,218					1,218
51000 Legislative Commissions	328			328					328
52000 Public Defense Board	1,983			1,983					1,983
55000 Human Services-Central Office	300,780			300,780					300,780
60000 Higher Ed Coord Bd	3,462			3,462					3,462
65000 Judicial	16,887			16,887					16,887
67000 Revenue	89,898			89,898					89,898
75000 Veterans Affairs	2,748			2,748					2,748
77000 Zoo	1,083			1,083					1,083
78000 Corrections	553,974			553,974					553,974
79000 Transportation	30,060			30,060					30,060
80000 Public Service	19,199			19,199					19,199
99036 Council On Vo-Tech Ed.	0			0					0
99510 Disability Council	2,472			2,472					2,472
99760 Council On Asian Minnesotans	433			433					433
99780 Soil & Water Res	60,135			60,135					60,135
99910 Minnesota Technology Inc.	4,057			4,057					4,057
TOTAL NON-FEDERAL FUNDED AGENCIE	875,247	0	0	875,247	0	0	0	0	875,247
TOTAL	5,520,052	0	0	5,520,052	0	0	0	0	5,520,052

**RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES**
FOR YEAR ENDING JUNE 30, 1994
(All Figures in 000's)

CENTRAL
MTR POOL
FD 91

R/E Balance JULY 1, 1993 (End Balance per Prior Year A-87 Rec)

472

RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)		
From Attached Financial Statements	5,387	
Actual Interest Income Per CAFR		
or		
Imputed Interest Income On Average Cash Balance	12	
Other Revenues	133	
Total Revenues		<u>5,532</u>

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	0
Operating Expense	5,087
Non-Operating Expenses:	
Master Lease Interest Expense	388
Master Lease Refund of Interest & Financing Costs	(227)
(Gain) or Loss on disposal of fixed assets	(90)

Less A-87 Unallowable costs:

Capital Outlay	0
Projected Cost Increases/Replacement Reserve	0
Interest & Financing Costs (Net Master Lease Costs)	(161)
Amortization of Deferred Financing Costs	0
Other	(0)

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)	0	
Depreciation or Use Allowance (if not in actual cost above)	0	
Other	(2)	
Total OMB A-87 Allowable Expenditures		<u>4,995</u>

Net Increase (Decrease) to Retained Earnings

537

TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfer Out	(45)

Net Transfers

(45)

Retained Earnings Balance

(A) 964

OMB A-87 60 Day Allowable Balance Total

(B) 832

Amount in Excess(Deficit) Balance (A-B)

132

APPROPRIATION TRANSFER

DISTRIBUTION

- 1 DEPARTMENT OF FINANCE
- 2 DEPARTMENT OF FINANCE
- 3 DEPARTMENT ONE
- 4 DEPARTMENT TWO
- 5 DEPARTMENT OF FINANCE

PROCESS ENTIRE SET INTACT
EXECUTED COPIES WILL BE RETURNED

Dept. Name Admin

Dept. Name Admin T.P.D.

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32	11100	00	10	4	45,000.00	C C 5

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C C 1	C C 2	C C 3	
1629300	41	4					004	6-14-94
				C C 4				C C 5
								15559

EXPLANATION AND LEGAL AUTHORITY: M.S. 16B, 531
Laws '92, ch 513, Art 4

To transfer preferred provider rebates to the General fund.

Dept. Name _____

Dept. Name _____

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32						C C 5

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C C 1	C C 2	C C 3	
				C C 4				C C 5

EXPLANATION AND LEGAL AUTHORITY:

Dept. Name _____

Dept. Name _____

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32						C C 5

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C C 1	C C 2	C C 3	
				C C 4				C C 5

EXPLANATION AND LEGAL AUTHORITY:

APPROVED

[Signature]
6-14-94
DEPT AUTHORIZED SIGNATURE

DEPT AUTHORIZED SIGNATURE

APPROVED

Carol J Carlson 6-14-94
DEPT OF FINANCE

NOT

IF TRANSFER IS BETWEEN DEPARTMENTS, AUTHORIZED SIGNATURES FROM

DEPARTMENTS ARE REQUIRED



DISTRIBUTION

- 1. DEPARTMENT OF FINANCE
- 2. DEPARTMENT OF FINANCE
- 3. TRANSFER IN DEPARTMENT
- 4. TRANSFER-OUT DEPARTMENT

PROCESS ENTIRE SET INTACT
EXECUTED COPIES WILL BE RETURNED.

ANTICIPATED TRANSFER DETAIL

DEPT NAME Admin
CONTROLLER [Signature]

DEPT NAME Admin
CONTROLLER [Signature]

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	CC5	TRANSFER - OUT APPROPRIATION ACCOUNT						SYSTEM ASSIGNED TRANS NO.	
	INDEX	ITEM	FUND	FY			INDEX	ITEM	FUND	FY	AID	CC1		CC2
NA08	11100	00	100		45,000.00								004	6-14-94
EXPLANATION AND LEGAL AUTHORITY:						CC4						CC5		15190

M.S. 16B. 531
Law 1992, ch 513, Art 4

To transfer 'preferred provider relate' to the General Fund.

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	CC5	TRANSFER - OUT APPROPRIATION ACCOUNT						SYSTEM ASSIGNED TRANS NO.	
	INDEX	ITEM	FUND	FY			INDEX	ITEM	FUND	FY	AID	CC1		CC2
NA08														
EXPLANATION AND LEGAL AUTHORITY:						CC4						CC5		

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	CC5	TRANSFER - OUT APPROPRIATION ACCOUNT						SYSTEM ASSIGNED TRANS NO.	
	INDEX	ITEM	FUND	FY			INDEX	ITEM	FUND	FY	AID	CC1		CC2
NA08														
EXPLANATION AND LEGAL AUTHORITY:						CC4						CC5		

NOTE: 1. Transfer In Account - all fields except CC5 are mandatory filled.
2. Transfer Out Account - only INDEX, ITEM, FUND and FY fields are mandatory filled.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL MAIL - ADDRESSING AND INSERTING

Services Provided

To provide the addressing of envelopes, newsletters and labels and to perform mail inserting for all state agencies and departments.

OMB A-87 Allowable Cost Standard No. 35

"Publication costs include the costs of printing...distribution, promotion, mailing, and general handling are allowable".

How Rates are Computed

Rates are based on estimated costs of operating, such as labor, materials and overhead, plus/minus any prior years' income/loss.

PRINT COMMUNICATIONS CENTRAL MAIL FUND 92.1 (SWA 98)
 FISCAL YEAR 1994
 ACCOUNTANT: SCHMIDT

Balance Sheet Worksheet
 June 30, 1994

Account	Preliminary Amounts	6-30-93 Amounts	Change
ASSETS			
A10 Cash in State Treasury	138,716	102,171	36,545
A20 Accounts Receivable	31,890	43,534	(11,644)
A261 Inventories	2,184 ✓	2,431	(247)
A22 Interfund Receivable	0	0	0
A272 Prepaid Expenses	0	0	0
0 Deferred Cost -- Bond Issuance	0	0	0
A83 Equipment	204,589 ✓	204,589	(0)
A831 Accumulated Depreciation - All Fixed Assets	(186,274) ✓	(175,141)	(11,133)
Total Assets	191,105	177,584	13,521
LIABILITIES AND EQUITY			
H15 Accounts Payable	2,728	1,143	1,585
H14 Salaries Payable	10,672	11,560	(888)
H422 Compensated Absences	30,163 ✓	24,908	5,255
0 Installment Purchase Contract	0	0	0
0 Customer Deposits	0	0	0
0 Revenue Bonds Payable	0	0	0
0 Revenue Bonds Interest Payable	0	0	0
0 Advances Payable (General Fund)	0	0	0
Total Liabilities	43,563	37,611	5,952
Equity:			
L10 Contributed Capital	67,230 ✓	67,230	0
P1 Unreserved Retained Earnings	80,312	72,742	7,570
Total Fund Equity	147,542	139,972	7,570
Total Liabilities and Fund Equity	191,105	177,583	13,522
	(0)	1	(1)

FILE: FD9894.WK3
 PRINT COMMUNICATIONS CENTRAL MAIL FUND 92.1 (SWA 98)
 FISCAL YEAR 1994
 ACCOUNTANT: SCHMIDT

Operating Statement Worksheet
 June 30, 1994

FR#	Account	Preliminary Amounts	6-30-93 Amounts	Changes
	Operating Revenues:			
A10	Sales	306,984 ✓	311,504	(4,520)
0	Rental and Service Fees	0	0	0
0	Less: Cost of Goods Sold	0	0	0
	Total Operating Revenues	<u>306,984</u>	<u>311,504</u>	<u>(4,520)</u>
	Operating Expenses:			
J25	Purchased Services	33,697 ✓	31,843	1,854
J35	Salaries and Fringe Benefits	241,887 ✓	246,270	(4,383)
0	Amortization of Deferred Costs	0	0	0
J70	Supplies and Materials	2,860 ✓	4,151	(1,291)
J45	Depreciation	11,133 ✓	11,031	102
J75	Indirect Costs	9,837 ✓	12,700	(2,863)
	Total Operating Expenses	<u>299,415</u>	<u>305,995</u>	<u>(6,580)</u>
	Operating Income (Loss)	<u>7,570</u>	<u>5,509</u>	<u>2,061</u>
	Nonoperating Revenues (Expenses):			
0	Investment Income	0	0	0
0	Gain on the Sale of Equipment	0	0	0
0	Other Nonoperating Revenues	0	0	0
0	Interest and Financing Costs	0	0	0
0	Other Nonoperating Expenses	0	0	0
	Total Nonoperating Revenues (Expenses)	<u>0</u>	<u>0</u>	<u>0</u>
	Income (Loss) Before Operating Transfers	<u>7,570</u>	<u>5,509</u>	<u>2,061</u>
0	Transfers In	0	0	0
0	Transfers Out	0	0	0
	Increase (Decrease) in Retained Earnings	<u>7,570</u>	<u>5,509</u>	<u>2,061</u>
V10	Retained Earnings, July 1, 1993, as Reported	<u>72,742</u>	<u>67,233</u>	<u>5,509</u>
	Retained Earnings, June 30, 1994	<u>80,312</u>	<u>72,742</u>	<u>7,570</u>
		0	0	(0)

FILE: FD9894.WK3
 PRINT COMMUNICATIONS CENTRAL MAIL FUND 92.1 (SWA 98)
 FISCAL YEAR 1994
 ACCOUNTANT: SCHMIDT

Statement of Cash Flows Worksheet
 June 30, 1994

FR#	Account	Preliminary Amounts	6-30-93 Amounts	Changes
	Cash Flows from Operating Activities:			
A10	Operating Income (Loss)	7,570 ✓	5,510	2,060
	Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
B10	Depreciation	11,133 ✓	11,031	102
0	Amortization of Deferred Costs	0	0	0
	Change in Assets and Liabilities:		0	0
B50	Accounts Receivable	11,644 ✓	8,940	2,704
0	Inventories	247 ✓	230	17
B69	Other Assets	0	(10,372)	10,372
B70	Accounts Payable	1,585 ✓	993	592
B75	Salaries Payable	(888) ✓	1,843	(2,731)
B80	Compensated Absences	5,255 ✓	1,289	3,966
0	Other Liabilities	0	0	0
	Net Reconciling Items to be Added (Deducted) from Operating Income	28,975 ✓	13,954	15,021
	Net Cash Flows from Operating Activities	36,545 ✓	19,464	17,081
	Cash Flows from Noncapital Financing Activities:			
0	Transfers In	0	0	0
	Net Cash Flows from Noncapital Financing Activities	0	0	0
	Cash Flows from Capital Financing Activities:			
G10	Investment in Fixed Assets	0	(1,100)	1,100
0	Proceeds from Sale of Fixed Assets	0	0	0
0	Repayment of Advances from Other Funds	0	0	0
0	Repayment of Installment Contracts	0	0	0
0	Capital Debt Interest Paid	0	0	0
G60	Repayment of Bond Principal	0	0	0
	Net Cash Flows from Capital Financing Activities	0	(1,100)	1,100
	Cash Flows from Investing Activities:			
0	Investment Earnings	0	0	0
	Net Cash Flows from Investing Activities	0	0	0
	Net Increase (Decrease) in Cash and Cash Equivalents	36,545 ✓	18,364	18,181
L10	Cash and Investments, July 1, 1993, as Reported	102,171 ✓	83,807	18,364
0	Change in Accounting Principle	0	0	0
	Cash and Cash Equivalents, July 1, 1993	102,171 ✓	83,807	18,364
	Cash and Cash Equivalents, June 30, 1994	138,716 ✓	102,171	36,545
		(1)	0	(1)

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
CENTRAL MAIL
FOOTNOTES TO FINANCIAL STATEMENT
June 30, 1994

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The account utilizes full accrual accounting.

Revenue is recognized at the time the service is performed.

Expenses are based on data received from Statewide Accounting (SWA) records.

Fixed assets are recorded at historical cost less accumulated depreciation and depreciated on a straight line basis with no salvage value.

2. LEGISLATION:

Operating authority is from Minnesota Statutes 16B.48.

Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 1 (a), restricts contributions from the General Fund to \$67,230, effective July 1, 1979.

3. FIXED ASSETS:

During FY94 Central Mail neither acquired nor disposed of any assets.

STATE OF MINNESOTA

Office Memorandum

Department: of Finance

Date: June 9, 1994

To: Debra Rae Anderson, Commissioner
Department of Administration

From: Bruce Reddemann, Director *BR*
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1995 Central Mail-Addressing and Inserting Rate Package

Pursuant to your recent request, we have approved the Central Mail-Addressing and Inserting rates as specified on page 12 of your F.Y. 1995 rate package. This schedule is incorporated, by reference, as a part of this memorandum.

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with state budget and fiscal policies. Based on this review and analysis we found your F.Y. 1995 proposal to be in reasonable conformity with pertinent state and fiscal management policies.

cc **Laura M. King**
Charlie Bieleck
Larry Freund
Mike Rajacich
Kathi Lynch

PRINT COMMUNICATIONS DIVISION
ADDRESSING & INSERTING SERVICES
6 YEAR RATE COMPARISON - FY95

<u>SERVICE</u>	<u>FY90</u>	<u>FY91</u>	<u>FY92</u>	<u>FY93</u>	<u>FY94</u>	<u>FY95</u>	<u>Change FY94/95</u>
Addressing							
Regular Labels							
First 1000	\$26.30	\$26.40	\$26.40	\$27.00	N/A	N/A	N/A
Additional 100s	\$2.30	\$2.30	\$2.30	\$2.35	N/A	N/A	N/A
Computer Labels							
First 1000	\$27.50	\$27.50	\$27.50	\$28.00	\$28.00	\$29.00	\$1.00
Additional 100s	\$1.10	\$1.10	\$1.10	\$1.15	\$1.15	\$1.30	\$0.15
Cheshire Cards	\$0.04	\$0.04	\$0.04	\$0.04	N/A	N/A	N/A
Bulking	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.025	\$0.005
Sacking/Labeling							
First 1000	N/A	N/A	\$10.00	\$10.00	\$10.00	\$10.00	\$0.00
Each add'l piece	N/A	N/A	\$0.005	\$0.005	\$0.005	\$0.01	\$0.005
Pre-Sort/3 Digit	N/A	N/A	\$0.005	\$0.005	\$0.005	\$0.005	\$0.00
Pre-Sort/5 Digit	N/A	N/A	\$0.01	\$0.01	\$0.01	\$0.015	\$0.005
Inserting							
1 Insert							
First 1000	\$17.60	\$18.50	\$18.50	\$19.00	\$19.00	\$20.00	\$1.00
Additional 1000s	\$13.40	\$14.00	\$14.00	\$14.40	\$14.40	\$15.00	\$0.60
2 Inserts							
First 1000	\$21.30	\$22.40	\$22.40	\$23.00	\$23.00	\$24.00	\$1.00
Additional 1000s	\$14.30	\$15.00	\$15.00	\$15.40	\$15.40	\$16.00	\$0.60
3 Inserts							
First 1000	\$25.40	\$26.40	\$26.40	\$27.00	\$27.00	\$28.00	\$1.00
Additional 1000s	\$15.70	\$16.30	\$16.30	\$16.40	\$16.40	\$17.00	\$0.60
4 Inserts							
First 1000	\$29.30	\$31.00	\$31.00	\$31.00	\$31.00	\$32.00	\$1.00
Additional 1000s	\$16.70	\$17.40	\$17.40	\$17.40	\$17.40	\$18.00	\$0.60
5 Inserts							
First 1000	\$32.50	\$35.60	\$35.60	\$35.00	\$35.00	\$36.00	\$1.00
Additional 1000s	\$17.70	\$18.50	\$18.50	\$18.40	\$18.40	\$19.00	\$0.60
6 Inserts							
First 1000	\$36.10	\$40.50	\$40.50	\$39.00	\$39.00	\$40.00	\$1.00
Additional 1000s	\$19.00	\$19.80	\$19.80	\$19.40	\$19.40	\$20.00	\$0.60

PRINT COMMUNICATIONS DIVISION
 ADDRESSING & INSERTING SERVICES
 RATE COMPARISON - FY95/FY94/AVERAGE OUTSIDE

SERVICE	FY95	FY94	Change	Average Outside
Addressing				
Computer Labels				
First 1000	\$29.00	\$28.00	\$1.00	\$32.69
Additional 100s	\$1.30	\$1.15	\$0.15	\$1.70
Bulking	\$0.025	\$0.02	\$0.005	\$0.038
Sacking/Labeling				
First 1000	\$10.00	\$10.00	\$0.00	N/A
Each add'l piece	\$0.01	\$0.005	\$0.005	N/A
Pre-Sort/3-Digit	\$0.005	\$0.005	\$0.00	N/A
Pre-Sort/5-Digit	\$0.015	\$0.01	\$0.005	\$0.023
Inserting				
1 Insert				
First 1000	\$20.00	\$19.00	\$1.00	\$25.33
Additional 1000s	\$15.00	\$14.40	\$0.60	\$15.25
2 Inserts				
First 1000	\$24.00	\$23.00	\$1.00	\$29.30
Additional 1000s	\$16.00	\$15.40	\$0.60	\$16.50
3 Inserts				
First 1000	\$28.00	\$27.00	\$1.00	\$33.27
Additional 1000s	\$17.00	\$16.40	\$0.60	\$17.75
4 Inserts				
First 1000	\$32.00	\$31.00	\$1.00	\$37.33
Additional 1000s	\$18.00	\$17.40	\$0.60	\$19.00
5 Inserts				
First 1000	\$36.00	\$35.00	\$1.00	\$41.30
Additional 1000s	\$19.00	\$18.40	\$0.60	\$20.25
6 Inserts				
First 1000	\$40.00	\$39.00	\$1.00	\$45.57
Additional 1000s	\$20.00	\$19.40	\$0.60	\$21.50

Most state agencies located in St. Paul, and the Health Department located in Minneapolis,

CENTRAL MAIL ISF

SWA FUND 98 APID 16099-12-98

SUMMARY OF ACTUAL AND IMPUTED REVENUES
FOR THE YEAR ENDING JUNE 30, 1994

CONTACT: Jim Joiner PH 6-4602

FEDERAL FUND AGENCIES	TOTAL BILLINGS			IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
	COLLECTED BILLING			DIFF BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS							
01000	Military Affairs						0			0
02000	Administration	7,595		202			7,595			7,595
04000	Agriculture	1,544		202			1,544			1,544
06000	Office Of The Attorney General	60					60			60
07000	Public Safety	93,269		9,613			93,269			93,269
11008	Barbers						0			0
11018	Pharmacy						0			0
11380	Peace Officers						0			0
12000	Health	8,526		1,541			8,526			8,526
14000	Animal Health Bd	56		14			56			56
17000	Human Rights						0			0
18000	Office Of Environmental Assistance	1,213		197			1,213			1,213
19000	Indian Affairs						0			0
21000	Economic Security	1,190		187			1,190			1,190
22000	Trade & Econ Dev	5,060		512			5,060			5,060
25000	Center For Arts Ed.	2,687		39			2,687			2,687
26000	State Univ System	502					502			502
27000	Community College Bd	1,016		627			1,016			1,016
29000	Natural Resources	8,054		740			8,054			8,054
30000	Planning	320		38			320			320
32000	Pollution Control	8,775		1,357			8,775			8,775
34000	Housing Finance						0			0
36000	Education-Vo-Tech	539		119			539			539
37000	Education-Central Office	4,230		145			4,230			4,230
40000	Historical Society						0			0
42000	Labor & Industry	675					675			675
43000	Iron Range Resources						0			0
45000	Department Of Mediation Services	138					138			138
50000	Arts Board						0			0
51000	Legislative Commissions	119		10			119			119
52000	Public Defense Board						0			0
55000	Human Services-Central Office	61,854		3,523			61,854			61,854
60000	Higher Ed Coord Bd	77		11			77			77
65000	Judicial	355		10			355			355
67000	Revenue	29,088		6,144			29,088			29,088
75000	Veterans Affairs						0			0
77000	Zoo						0			0
78000	Corrections	551		102			551			551
79000	Transportation	3,195		788			3,195			3,195
80000	Public Service	228					228			228
99036	Council On Vo-Tech Ed.						0			0
99510	Disability Council	823					823			823
99760	Council On Asian Minnesotans						0			0
99780	Soil & Water Res	342		69			342			342
99910	Minnesota Technology Inc.						0			0
	TOTAL NON-FEDERAL FUNDED AGENCIES	64,900		5,701			64,900			64,900
	TOTAL	306,984		31,890			306,984			306,984

Amounts shown as unbilled are not included in the billed column. However the accounts receivable are included in the billed column.
At this time I don't have the resources to separate the unbilled by customer.

**RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES**
FOR YEAR ENDING JUNE 30, 1994
(All Figures in 000's)

CENTRAL
MAIL
FD 98

R/E Balance JULY 1, 1993 (End Balance per Prior Year A-87 Rec)

81

RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)		
From Attached Financial Statements	307	
Actual Interest Income Per CAFR		
or		
Imputed Interest Income On Average Cash Balance	4	
Other Revenues	0	
		311
Total Revenues		

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	0
Operating Expense	299
Non-Operating Expenses:	
Master Lease Interest Expense	0
Master Lease Refund of Interest & Financing Costs	0
(Gain) or Loss on disposal of fixed assets	0

Less A-87 Unallowable costs:

Capital Outlay	0
Projected Cost Increases/Replacement Reserve	0
Interest & Financing Costs (Net Master Lease Costs)	0
Amortization of Deferred Financing Costs	0
Other	0

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)	0
Depreciation or Use Allowance (if not in actual cost above)	0
Other	0
	299
Total OMB A-87 Allowable Expenditures	

Net Increase (Decrease) to Retained Earnings

12

TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfer Out	0

Net Transfers

0

Retained Earnings Balance

(A) 93

OMB A-87 60 Day Allowable Balance Total

(B) 50

Amount in Excess(Deficit) Balance (A-B)

43

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
STATE PRINTER

Service Provided

In-house printing includes composition, plate making, press, binding and duplicating.

OMB A-87 Allowable Cost Standard No. 35.

"Publication costs include the costs of printing (including the processes of composition, plate-making, press work, binding, and the end products produced by such processes), distribution, promotion, mailing, and general handling are allowable".

How Rates are Computed

Rates are based on the estimated costs of operating, such as labor, materials and overhead, plus/minus any prior year's income/loss.

PRINT COMMUNICATIONS FUND 92
 FISCAL YEAR 1994
 ACCOUNTANT: SCHMIDT

11/03/94
 10:19 AM

Balance Sheet Worksheet
 June 30, 1994

FR#	Account	Final Amounts	6/30/93 Amounts	Change
ASSETS				
A100	Cash in State Treasury	1,237,858	680,091	557,767
A20	Accounts Receivable	594,382	656,281	(61,899)
A261	Inventories	213,906	210,434	3,472
	Interfund Receivable	0	0	0
A275	Deferred Cost--Bond Issuance	0	0	0
A83	Equipment	1,263,074	1,270,347	(7,273)
A811	Building Improvements	40,810	40,810	(0)
A831	Accumulated Depreciation-All Fixed Assets	(1,107,719)	(1,033,565)	(74,154)
	Total Assets	<u>2,242,312</u>	<u>1,824,398</u>	<u>417,914</u>
LIABILITIES AND EQUITY				
H15	Accounts Payable	231,420	206,937	24,483
H14	Salaries Payable	79,730	71,824	7,906
H151	Accrued Interest Payable	0	0	0
0	Customer Deposits	0	0	0
H44	Compensated Absences	165,650	109,188	56,462
H422	Installment Purchase Contract	12,228	33,133	(20,905)
H41	Revenue Bonds Payable	0	0	0
H50	Advances Payable (General Fund)	10,608	19,108	(8,500)
	Total Liabilities	<u>499,635</u>	<u>440,190</u>	<u>59,445</u>
	Equity:			
L10	Contributed Capital	1,365,000	1,365,000	0
PI	Unreserved Retained Earnings	377,677	19,208	358,469
	Total Fund Equity	<u>1,742,677</u>	<u>1,384,208</u>	<u>358,469</u>
	Total Liabilities and Fund Equity	<u>2,242,312</u>	<u>1,824,398</u>	<u>417,914</u>
		0	0	0

FILE: FD9294.WK3
 PRINT COMMUNICATIONS FUND 92
 FISCAL YEAR 1994
 ACCOUNTANT: SCHMIDT

11.03.94

10:19 AM

Operating Statement Worksheet

June 30, 1994

FR#	Account	Final Amounts	6/30/93 Amounts	Change
	Operating Revenues:			
A10	Sales	5,495,488	5,029,547	465,941
A40	Rental and Service Fees	0	16,636	(16,636)
H10	Less: Cost of Goods Sold	4,399,014	4,511,227	(112,213)
	Total Operating Revenues	<u>1,096,474</u>	<u>534,956</u>	<u>561,518</u>
	Operating Expenses:			
J25	Purchased Services	121,918	144,864	(22,946)
J35	Salaries and Fringe Benefits	360,333	248,176	112,157
J50	Amortization of Deferred Costs	0	1,564	(1,564)
J70	Supplies and Materials	15,453	13,038	2,415
J45	Depreciation	23,541	18,389	5,152
J75	Indirect Costs	214,224	182,952	31,272
	Total Operating Expenses	<u>735,469</u>	<u>608,983</u>	<u>126,486</u>
	Operating Income (Loss)	<u>361,005</u>	<u>(74,027)</u>	<u>435,032</u>
	Nonoperating Revenues (Expenses):			
M25	Investment Income	0	0	0
M45	Gain on the Sale of Equipment	(580)	(2,781)	2,201
0	Other Nonoperating Revenues	0	0	0
M27	Interest and Financing Costs	(1,955)	(11,829)	9,874
0	Other Nonoperating Expenses	0	0	0
	Total Nonoperating Revenue (Expenses)	<u>(2,536)</u>	<u>(14,610)</u>	<u>12,074</u>
	Income (Loss) Before Operating Transfers	<u>358,469</u>	<u>(88,637)</u>	<u>447,106</u>
P10	Transfers In	0	0	0
	Increase (Decrease) in Retained Earnings	<u>358,469</u>	<u>(88,637)</u>	<u>447,106</u>
V10	Retained Earnings, July 1, 1993, as Reported	19,208	107,845	(88,637)
	Retained Earnings, June 30, 1994	<u>377,677</u>	<u>19,208</u>	<u>358,469</u>
		0	0	0

FILE: FD9294.WK3
 PRINT COMMUNICATIONS FUND 92
 FISCAL YEAR 1994
 ACCOUNTANT: SCHMIDT

11.03.94

10:19 AM

Statement of Cash Flows Worksheet

June 30, 1994

FR#	Account	Final Amounts	6/30/93 Amounts	Change
	Cash Flows from Operating Activities:			
A10	Operating Income (Loss)	361,005	(74,027)	435,032
	Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			0
B10	Depreciation	93,530	154,657	(61,127)
B15	Amortization of Deferred Costs	0	1,564	(1,564)
0	Customer Deposits	0	0	0
	Change in Assets and Liabilities:			0
B50	Accounts Receivable	61,899	120,444	(58,545)
B60	Inventories	(71,526)	56,555	(128,081)
B69	Other Assets	68,054	(68,054)	136,108
B70	Accounts Payable	24,483	(54,846)	79,329
B75	Salaries Payable	7,906	(2,295)	10,201
B80	Compensated Absences	56,462	(6,596)	63,058
B89	Other Liabilities	0	0	0
	Net Reconciling Items to be Added (Deducted) from Operating Income	240,806	201,429	39,377
	Net Cash Flows from Operating Activities	601,811	127,402	474,409
	Cash Flows from Noncapital Financing Activities:			
E15	Transfers In	0	0	0
	Net Cash Flows from Noncapital Financing Activities	0	0	0
	Cash Flows from Capital Financing Activities:			
G10	Investment in Fixed Assets	(12,680)	(20,867)	8,187
G12	Proceeds from Sale of Fixed Assets	0	4,400	(4,400)
G17	Repayment of Advances from Other Funds	(8,500)	(8,500)	0
G35	Repayment of Installment Contracts	(20,906)	(21,991)	1,085
G52	Capital Debt Interest Paid	(1,955)	(12,467)	10,512
G60	Repayment of Bond Principal	0	(81,228)	81,228
	Net Cash Flows from Capital Financing Activities	(44,042)	(140,653)	96,611
	Cash Flows from Investing Activities:			
0	Proceeds from Sales and Maturities of Investments	0	0	0
0	Purchase of Investments	0	0	0
I30	Investment Earnings	0	0	0
	Net Cash Flows from Investing Activities	0	0	0
	Net Increase (Decrease) in Cash and Cash Equivalents	557,769	(13,251)	571,020
L10	Cash and Investments, July 1, 1993, as Reported	680,091	693,342	(13,251)
	Cash and Cash Equivalents, June 30, 1994	1,237,860	680,091	557,769

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
PRINTING SERVICES
FOOTNOTES TO FINANCIAL STATEMENT
June 30, 1994

The Printing Activity utilizes full accrual accounting in compliance with generally accepted accounting principles.

2. Inventory of Raw Materials utilizes an average flow assumption. Work In Process (WIP) inventory is valued by use of a hybrid absorption methodology. This costing method uses direct material cost plus a predetermined fixed and variable overhead rate that includes direct labor.
3. Depreciation uses a straight line basis assuming a zero salvage value for calculation. Assets are depreciated over the following schedule in accordance with the 1980 IRS class life system, unless management can substantiate a more accurate estimate.

Copy Machines	5 years
Plant Equipment	5 to 9 years
Office Equipment	7 years
Office Furniture	12 years
Computer Systems	5 years
Building Improvements	3 years
4. Salary expense (YTD) includes \$12,055 for Unemployment Compensation.
5. During FY94 printing services acquired fixed assets at a cost of \$12,680.40 and retired, sold, expensed or traded-in assets with an historical cost of \$19,956.00 and accumulated depreciation of \$19,375.69.
6. Unbilled Accounts Receivable are estimated sales for which an invoice has not yet been generated.
7. Standards for recognizing compensated absences liabilities were established by the Governmental Accounting Standards Board (GASB) Statement No. 16. These standards are effective for reporting FY94. GASB 16 changes the method used to calculate the severance liability. This change increased Printing Services non-current compensated absences liability and operating salary expense by \$60,510.32.

STATE OF MINNESOTA

Office Memorandum

Department: of Finance

Date: June 9, 1994

To: Debra Rae Anderson, Commissioner
Department of Administration

From: Bruce Reddemann, Director *BR*
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1995 Printing Services Rate Package

Pursuant to your recent request, we have approved the Printing Services rates as specified on page 23 of your F.Y. 1995 rate package. This schedule is incorporated, by reference, as a part of this memorandum.

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. Based on this review and analysis we found your F.Y. 1995 proposal to be in reasonable conformity with pertinent state and fiscal management policies.

cc Laura M. King
Charlie Bieleck
Larry Freund
Mike Rajacich
Kathi Lynch

SIX-YEAR RATE COMPARISON

COST CENTER	FY90	FY91	FY92	FY93	FY94	FY95	CHANGE 94/95
Shipping/Hdlg	35.5%	35.5%	35.5%	35.5%	40.0%	40.0%	-- 0 --
Overloads	10.0%	10.0%	10.0%	12.0%	15.0%	15.0%	-- 0 --
Xerox 1090	.042	.042	.042	- 0 -	- 0 -	- 0 -	dna
Creative Svcs	- 0 -	- 0 -	- 0 -	50.00	60.00	60.00	-- 0 --
MacIntosh	- 0 -	50.00	50.00	- 0 -	- 0 -	- 0 -	dna
Composition	44.75	50.00	50.00	- 0 -	- 0 -	- 0 -	dna
Keylining	34.50	38.00	40.00	- 0 -	- 0 -	- 0 -	dna
Film Process	48.85	51.85	51.85	55.00	62.00	62.00	-- 0 --
Platemaking	51.85	48.85	48.85	55.00	62.00	62.00	-- 0 --
Small press							
AB Dick	43.85	43.85	43.85	43.85	48.85	- 0 -	(1)
Ryobi	52.80	52.80	52.80	52.80	57.00	- 0 -	(1)
Davidson	48.30	52.00	52.00	55.00	60.00	- 0 -	(1)
Duplicating Presses	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	55.00	(1)
Apollo web Press	53.05	55.50	60.00	60.00	64.00	64.00	-- 0 --
Harris press	50.25	59.60	59.60	59.60	- 0 -	- 0 -	dna
Heidelberg 2clr press	86.70	90.00	90.00	90.00	95.00	95.00	-- 0 --
Xerox 5090	.045	.026	- 0 -	- 0 -	- 0 -	- 0 -	dna
Xerox 9900	.060	.060	- 0 -	- 0 -	- 0 -	- 0 -	dna
Copy Centers	89.80	87.00	.033	.033	.033	.033	-- 0 --
Cutters	32.30	35.50	35.50	38.90	40.00	40.00	-- 0 --
Folders	32.30	35.50	50.00	50.00	55.00	55.0	-- 0 --
Collators	36.90	36.90	36.90	38.90	40.00	40.00	-- 0 --
Sm Bindery	31.40	32.60	32.60	32.60	35.50	35.50	-- 0 --
Sickinger Punch	- 0 -	- 0 -	107.79	107.00	125.00	125.00	-- 0 --
Handwork	30.15	32.60	32.60	32.60	35.50	35.50	-- 0 --
Shrinkwrap			(3)				
...	32.60	32.60	50.00	.40	.50	(4)	dna
Training	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	40.00	dna

- (1) In FY '95, the AB Dick, the Ryobi and the Davidson are combined into one cost center, Duplicating Presses.
- (2) Changed from an hourly rate to an avg. per impression ("click") rate.
- (3) Changed from an hourly rate to a per package rate.
- (4) Changed from a per package rate back to an hourly rate and combined with Small Bindery.

STATE PRINTER ISF

SWA FUND 92

SUMMARY OF ACTUAL AND IMPUTED REVENUES

FOR THE YEAR ENDING JUNE 30, 1994

CONTACT

Jim Joiner

PH 6-4602

	TOTAL BILLINGS						SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
	COLLECTED BILLING			IMPUTED REVENUE				COLLECTED	IMPUTED	
	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	DIFF BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED				
FEDERAL FUND AGENCIES										
01000 Military Affairs	4,147		2,000				4,147		4,147	
02000 Administration	418,053		32,719				418,053		418,053	
04000 Agriculture	61,601		1,346				61,601		61,601	
06000 Office Of The Attorney General	12,691		1,200				12,691		12,691	
07000 Public Safety	182,657		17,065				182,657		182,657	
11008 Barbers	156						156		156	
11018 Pharmacy	10,163						10,163		10,163	
11380 Peace Officers	209						209		209	
12000 Health	145,690		23,296				145,690		145,690	
14000 Animal Health Bd	6,756		2,837				6,756		6,756	
17000 Human Rights	11,436		472				11,436		11,436	
18000 Office Of Environmental Assistance	8,064		5,050				8,064		8,064	
19000 Indian Affairs							0		0	
21000 Economic Security	192,535		20,991				192,535		192,535	
22000 Trade & Econ Dev	242,332		2,158				242,332		242,332	
25000 Center For Arts Ed	78,702		1,955				78,702		78,702	
26000 State Univ System	6,078						6,078		6,078	
27000 Community College Bd	29,983		712				29,983		29,983	
29000 Natural Resources	192,191		23,219				192,191		192,191	
30000 Planning	93,187		2,303				93,187		93,187	
32000 Pollution Control	320,762		36,270				320,762		320,762	
34000 Housing Finance	56,660		373				56,660		56,660	
36000 Education-Vo-Tech	82,451		6,845				82,451		82,451	
37000 Education-Central Office	430,290		40,374				430,290		430,290	
40000 Historical Society	731						731		731	
42000 Labor & Industry	73,036		824				73,036		73,036	
43000 Iron Range Resources							0		0	
45000 Department Of Mediation Services	4,267						4,267		4,267	
50000 Arts Board	6,690		587				6,690		6,690	
51000 Legislative Commissions	5,666		621				5,666		5,666	
52000 Public Defense Board	22,362		6,431				22,362		22,362	
55000 Human Services-Central Office	1,412,083		102,185				1,412,083		1,412,083	
60000 Higher Ed Coord Bd	68,387		1,803				68,387		68,387	
65000 Judicial	3,551		697				3,551		3,551	
67000 Revenue	348,524		7,597				348,524		348,524	
75000 Veterans Affairs	1,885						1,885		1,885	
77000 Zoo							0		0	
78000 Corrections	41,517						41,517		41,517	
79000 Transportation	247,691		30,051				247,691		247,691	
80000 Public Service	81,878		6,514				81,878		81,878	
99036 Council On Vo-Tech Ed	6,550						6,550		6,550	
99510 Disability Council	9,317		3,355				9,317		9,317	
99760 Council On Asian Minnesotans	107						107		107	
99780 Soil & Water Res	16,829		2,031				16,829		16,829	
99910 Minnesota Technology Inc							0		0	
TOTAL NON-FEDERAL FUNDED AGENCIES	395,470		48,352			162,150	557,620		557,620	
TOTAL	5,333,338		432,232			162,150	5,495,488		5,495,488	

Amounts shown as unbilled are not included in the billed column. However the accounts receivable are included in the billed column.
At this time I don't have the resources to separate the unbilled by customer

RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 1994

(All Figures in 000's)

STATE
PRINTER
FD 92

R/E Balance JULY 1, 1993 (End Balance per Prior Year A-87 Rec)

134

RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attached Financial Statements

5,495

Actual Interest Income Per CAFR

0

or

Imputed Interest Income On Average Cash Balance

39

Other Revenues

0

Total Revenues

5,534

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold

4,399

Operating Expense

735

Non-Operating Expenses:

Master Lease Interest Expense

2

Master Lease Refund of Interest & Financing Costs

0

(Gain) or Loss on disposal of fixed assets

1

Less A-87 Unallowable costs:

Capital Outlay

0

Projected Cost Increases/Replacement Reserve

0

Interest & Financing Costs (Net Master Lease Costs)

(2)

Amortization of Deferred Financing Costs

0

Other

0

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)

0

Depreciation or Use Allowance (if not in actual cost above)

0

Other

0

Total OMB A-87 Allowable Expenditures

5,135

Net Increase (Decrease) to Retained Earnings

399

TRANSFERS Per CAFR (per Accounting Records)

Transfers In

0

Transfer Out

0

Net Transfers

0

Retained Earnings Balance

(A)

533

OMB A-87 60 Day Allowable Balance Total

(B)

856

Amount in Excess(Deficit) Balance (A-B)

(323)

STATE OF MINNESOTA
DEPARTMENT OF EMPLOYEE RELATIONS
EMPLOYEE INSURANCE TRUST FUND

Services Provided

This activity exists to provide administration of employee fringe benefits for all state departments and agencies. The managers of this fund represent the state in relationships with private insurance carriers and manage the employer contributions and employee deductions collected to pay for fringe benefits.

OMB A-87 Allowable Cost Standard No. 11.d.(6)

"Fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and workers compensation insurance...are allowable..."

How Rates are Computed

Rates are determined through collective bargaining agreements with state employee bargaining units. The employer contributions amounts are determined as a result of individual employee payroll records and deposited into the trust fund with the completion of each payroll cycle. These fund are then held in trust for the benefit of state employees.

55 Fund: Internal Service Fund – Employee Insurance
 Balance Sheet Worksheet
 June 30, 1994

FR#	Account	Final Audit Amounts	6-30-93 Amounts	Change
ASSETS				
6	Cash in Treasury, Net of Warrants Payable	93,195,297	75,012,965	18,182,332
	Cash on Hand or in Transit	0		0
12	Accounts Receivable	10,217,986	8,666,991	1,550,995
13	Interfund Receivables	0		0
15	Accrued Investment Income	0		0
54	Equipment	517,294	378,164	139,130
59	Accumulated Depreciation	(324,460)	(261,390)	(63,070)
	Total Assets	<u>103,606,117</u>	<u>83,796,730</u>	<u>19,809,387</u>
LIABILITIES AND EQUITY				
Liabilities:				
97	Accounts Payable	21,741,803	4,216,940	17,524,863
98	Salaries Payable	68,457	50,927	17,530
106	Interfund Payables	0	944,000	(944,000)
111	Compensated Absences Payable	85,631	67,299	18,332
	Total Liabilities	<u>21,895,891</u>	<u>5,279,166</u>	<u>16,616,725</u>
Equity:				
136	Contributed Capital	0	0	0
	Reserved for Claims	81,710,226	78,517,564	3,192,662
	Total Fund Equity	<u>81,710,226</u>	<u>78,517,564</u>	<u>3,192,662</u>
	Total Liabilities and Equity	<u>103,606,117</u>	<u>83,796,730</u>	<u>19,809,387</u>

55 Fund: Internal Service Fund – Employee Insurance
 Operating Statement Worksheet
 Year Ended June 30, 1994

FR#	Account	Final Audit Amounts	6-30-93 Amounts	Change
	Operating Revenues:			
12	Insurance Premiums	209,836,985	191,991,402	17,845,583
29	Other Income	2,211,726	1,916,738	294,988
	Total Operating Revenues	<u>212,048,711</u>	<u>193,908,140</u>	<u>18,140,571</u>
	Operating Expenses:			
39	Interest and Financing Costs	0	0	0
40	Purchased Services	100,831,176	86,142,837	14,688,339
42	Salaries and Fringe Benefits	1,378,054	1,163,241	214,813
43	Claims	110,156,690	103,597,893	6,558,797
44	Depreciation	63,070	66,332	(3,262)
49	Supplies and Materials	156,373	79,551	76,822
50	Indirect Costs	109,559	156,179	(46,620)
52	Other Expenses	207,100	315,973	(108,873)
	Total Operating Expenses	<u>212,902,023</u>	<u>191,522,006</u>	<u>21,380,017</u>
	Operating Income (Loss)	<u>(853,312)</u>	<u>2,386,134</u>	<u>(3,239,446)</u>
	Nonoperating Revenues (Expenses):			
62	Investment Income	4,070,922	4,323,062	(252,140)
66	Gain (Loss) on Sale of Fixed Assets	0	0	0
	Interest and Financing Costs	<u>(31,791)</u>	<u>(68,542)</u>	<u>36,751</u>
	Total Nonoperating Revenue (Expenses)	<u>4,039,131</u>	<u>4,254,520</u>	<u>(215,389)</u>
	Income (Loss) Before Transfers	<u>3,185,819</u>	<u>6,640,654</u>	<u>(3,454,835)</u>
76	Transfers In	6,843	0	6,843
77	Transfers Out	0	(1,646,920)	1,646,920
	Net Income (Loss)	<u>3,192,662</u>	<u>4,993,734</u>	<u>(1,801,072)</u>
91	Retained Earnings, July 1, 1993, as Reported	78,517,564	73,523,830	4,993,734
92	Prior Period Adjustment	0	0	0
93	Changes in Reporting Entity	0	0	0
	Retained Earnings, July 1, 1993, as Restated	<u>78,517,564</u>	<u>73,523,830</u>	<u>4,993,734</u>
	Retained Earnings, June 30, 1994	<u>81,710,226</u>	<u>78,517,564</u>	<u>3,192,662</u>

55 Fund: Internal Service Fund – Employee Insurance
Statement of Cash Flows
Year Ended June 30, 1994

FR#

	Cash Flows from Operating Activities:	
6	Operating Income (Loss)	<u>(853,312)</u>
	Adjustments to Reconcile Operating Income to	
	Net Cash Flows from Operating Activities:	
10	Depreciation	63,070
15	Interest and Financing Costs	0
21	Accounts Receivable	(1,550,995)
26	Accounts Payable	17,524,863
25	Salaries Payable	17,530
28	Compensated Absences Payable	18,332
	Other Liabilities	<u>(944,000)</u>
	Net Reconciling Items to be Added (Deducted)	
	from Operating Income	<u>15,128,801</u>
	Net Cash Flows from Operating Activities	<u>14,275,488</u>
	Cash Flows from Noncapital Financing Activities:	
39	Operating Transfers In	6,843
	Operating Transfers Out	0
47	Interest Paid	<u>(31,791)</u>
	Net Cash Flows from Noncapital Financing Activities	<u>(24,948)</u>
	Cash Flows from Capital and Related Financing Activities:	
56	Investment in Fixed Assets	
57	Proceeds from Sale of Fixed Assets	<u>(139,130)</u>
	Net Cash Flows from Capital and Related	
	Financing Activities	<u>(139,130)</u>
	Cash Flows from Investing Activities:	
78	Investment Earnings	<u>4,070,922</u>
	Net Cash Flows from Investing Activities	<u>4,070,922</u>
	Net Increase (Decrease) in Cash and Cash Equivalent	<u>18,182,332</u>
84	Cash and Investments, July 1, 1993, as Reported	<u>75,012,965</u>
85	Change in Accounting Principle	0
	Cash and Cash Equivalents, July 1, 1993, as Restated	<u>75,012,965</u>
	Cash and Cash Equivalents, June 30, 1994	<u><u>93,195,297</u></u>

EMPLOYEE INSURANCE ISF

BY DEPARTMENT/DIVISION FOR FY 1994

SWA FUND 55

Payroll Periods 7/13/93 TO 6/28/94

CONTACT Ed Anderson

296-5220

SUMMARY OF ACTUAL AND IMPUTED REVENUES
FOR THE YEAR ENDING JUNE 30, 1994

FEDERAL FUND AGENCIES	FY 94 Deposits of Employer Share	FY 94 Deposits of Employee Share	TOTAL BILLINGS				SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES			
			COLLECTED BILLING		UNCOLLECTED BILLINGS	DIFF. (FULL-BILLED RATES)		MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
			BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)									
1000 Military Affairs	1,280,330	206,114	1,466,444		71,408					1,466,444			1,466,444
2000 Administration	2,566,079	665,309	3,231,387		157,352					3,231,387			3,231,387
4000 Agriculture	1,508,876	309,474	1,816,350		88,447					1,816,350			1,816,350
6000 Office Of The Attorney General	1,278,874	317,141	1,595,714		77,703					1,595,714			1,595,714
7000 Public Safety	6,271,848	1,340,888	7,612,734		370,701					7,612,734			7,612,734
11008 Barbers	6,129	1,087	7,216		351					7,216			7,216
11018 Pharmacy	22,543	4,664	27,207		1,325					27,207			27,207
11380 Peace Officers	0	0	0		0					0			0
12000 Health	3,186,173	751,175	3,937,349		191,729					3,937,349			3,937,349
14000 Animal Health Bd	124,254	29,181	153,435		7,472					153,435			153,435
17000 Human Rights	178,799	48,235	228,034		11,104					228,034			228,034
18000 Office Of Environmental Assistance	121,520	30,628	152,148		7,409					152,148			152,148
19000 Indian Affairs	22,968	3,887	26,856		1,308					26,856			26,856
21000 Economic Security	6,758,987	1,439,339	8,198,326		399,265					8,198,326			8,198,326
22000 Trade & Econ Dev	626,881	142,174	769,055		37,449					769,055			769,055
25000 Center For Arts Ed	182,780	49,396	232,176		11,306					232,176			232,176
26000 State Univ System	18,780,496	2,329,450	21,109,946		1,027,946					21,109,946			21,109,946
27000 Community College Bd	9,194,255	1,832,535	11,026,790		536,948					11,026,790			11,026,790
29000 Natural Resources	8,672,165	1,400,215	10,072,380		490,473					10,072,380			10,072,380
30000 Planning	255,780	55,619	311,399		15,164					311,399			311,399
32000 Pollution Control	2,427,070	517,080	2,944,150		143,365					2,944,150			2,944,150
34000 Housing Finance	433,807	104,134	537,941		26,195					537,941			537,941
36000 Education-Vo-Tech	358,946	89,525	448,471		21,838					448,471			448,471
37000 Education-Central Office	1,925,633	411,319	2,336,952		113,798					2,336,952			2,336,952
40000 Historical Society	921,017	198,665	1,119,682		54,523					1,119,682			1,119,682
42000 Labor & Industry	1,202,120	288,397	1,490,517		72,581					1,490,517			1,490,517
43000 Iron Range Resources	413,369	65,460	478,829		23,317					478,829			478,829
45000 Department Of Mediation Services	72,561	19,381	91,942		4,477					91,942			91,942
50000 Arts Board	49,204	11,209	60,413		2,942					60,413			60,413
51000 Legislative Commissions	80,981	14,896	95,877		4,689					95,877			95,877
52000 Public Defense Board	550,000	179,615	729,615		35,529					729,615			729,615
55000 Human Services-Central Office	22,834,432	4,808,247	27,742,679		1,350,926					27,742,679			27,742,679
60000 Higher Ed Coord Bd	210,227	47,228	257,453		12,537					257,453			257,453
65000 Judicial	516,711	122,393	639,105		31,121					639,105			639,105
67000 Revenue	3,731,415	892,811	4,624,226		225,176					4,624,226			4,624,226
75000 Veterans Affairs	1,873,646	465,187	2,338,832		113,889					2,338,832			2,338,832
77000 Zc	600,499	145,220	745,719		36,313					745,719			745,719
80000 Corrections	9,658,009	1,941,304	11,600,313		564,876					11,600,313			11,600,313
79000 Transportation	18,707,729	3,898,410	22,406,139		1,091,064					22,406,139			22,406,139
80000 Public Service	455,641	99,251	554,892		27,020					554,892			554,892
99036 Council On Vo-Tech Ed.	4,138	471	4,610		224					4,610			4,610
99510 Disability Council	25,948	9,601	35,549		1,731					35,549			35,549
99760 Council On Asian Minnesotans	8,850	3,089	11,940		581					11,940			11,940
99780 Soil & Water Res	200,624	37,099	237,723		11,576					237,723			237,723
99910 Minnesota Technology Inc.	303,915	81,392	385,307		18,762					385,307			385,307
All Other	53,373,021	2,569,143	55,942,163		2,724,097					55,942,163			55,942,163
Grand Total	182,059,950	27,777,034	209,836,985	0	10,217,986	0	0	0	0	209,836,985	0	0	209,836,985



State of Minnesota
 Department of Finance
 St. Paul, MN 55155

APPROPRIATION TRANSFER

DISTRIBUTION

- 1 DEPARTMENT OF FINANCE
- 2 DEPARTMENT OF FINANCE
- 3 DEPARTMENT ONE
- 4 DEPARTMENT TWO
- 5 DEPARTMENT OF FINANCE

PROCESS ENTIRE SET INTACT
 EXECUTED COPIES WILL BE RETURNED

Dept. Name EMPLOYEE RELATIONS

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32	16400	33	55	4	6842.87	C C 5

EXPLANATION AND LEGAL AUTHORITY:

Dept. Name PUBLIC EMPLOYEES RETIREMENT ASSN.

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C.C. 1	C.C. 2	C.C. 3	
56002	01	76	4				004	122793
C.C. 4						C.C. 5		10252

Transfer of excess Police State Aid.

This transfer is in accordance with 1989 Laws, Chapter 319, Art. 6, Sect. 5, Subd. 7.

NOTE TO S.W.A.: Execute transfer on December 30, 1993. Monies will be available on that date.

Dept. Name _____

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32						C C 5

EXPLANATION AND LEGAL AUTHORITY:

Dept. Name _____

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C.C. 1	C.C. 2	C.C. 3	
C.C. 4						C.C. 5		

Dept. Name _____

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32						C C 5

EXPLANATION AND LEGAL AUTHORITY:

Dept. Name _____

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C.C. 1	C.C. 2	C.C. 3	
C.C. 4						C.C. 5		

APPROVED

[Signature]
 DEPT AUTHORIZED SIGNATURE

[Signature]
 DEPT AUTHORIZED SIGNATURE

APPROVED

[Signature]
 DEPT OF FINANCE
 12/27/93

NC

IFER IS BETWEEN DEPARTMENTS, AUTHORIZED SIGNATURES FROM

MENTS ARE REQUIRED



State of Minnesota
Department of Finance
St. Paul, MN 55155

APPROPRIATION TRANSFER

DISTRIBUTION

- 1 DEPARTMENT OF FINANCE
- 2 DEPARTMENT OF FINANCE
- 3 DEPARTMENT ONE
- 4 DEPARTMENT TWO
- 5 DEPARTMENT OF FINANCE

PROCESS ENTIRE SET INTACT
EXECUTED COPIES WILL BE RETURNED

Dept. Name EMPLOYEE RELATIONS

Dept. Name PUBLIC EMPLOYEES RETIREMENT ASSN.

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32	16400	33	55	4	6842.87	C C 5

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C.C. 1	C.C. 2	C.C. 3	
56002	01	76	4				004	122793
C.C. 4						C.C. 5		10252

EXPLANATION AND LEGAL AUTHORITY:

Transfer of excess Police State Aid.

This transfer is in accordance with 1989 Laws, Chapter 319, Art. 6, Sect. 5, Subd. 7.

NOTE TO S.W.A.: Execute transfer on December 30, 1993. Monies will be available on that date.

Dept. Name _____

Dept. Name _____

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32						C C 5

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C.C. 1	C.C. 2	C.C. 3	
C.C. 4						C.C. 5		

EXPLANATION AND LEGAL AUTHORITY:

Dept. Name _____

Dept. Name _____

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32						C C 5

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C.C. 1	C.C. 2	C.C. 3	
C.C. 4						C.C. 5		

EXPLANATION AND LEGAL AUTHORITY:

APPROVED

[Signature]
DEPT AUTHORIZED SIGNATURE

[Signature]
DEPT AUTHORIZED SIGNATURE

APPROVED

[Signature]
DEPT OF FINANCE
12/17/93

NOTE IF TRANSFER IS BETWEEN DEPARTMENTS, AUTHORIZED SIGNATURES FROM BOTH DEPARTMENTS ARE REQUIRED.

STATE OF MINNESOTA
DEPARTMENT OF EMPLOYEE RELATIONS
WORKERS' COMPENSATION REVOLVING FUND

Services Provided

This activity exists to consolidate the workers' compensation management of state agencies.

This fund is used as a means to clear funds to pay claims and cover administrative expenses.

OMB A-87 Allowable Cost Standard No. 11.d.(6)

"Fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and workers compensation insurance...are allowable..."

How Rates are Computed

Rates are based on actual cost of claims plus administrative expense for each state agency.

Note: Of the required information only the following was available at time of filing.

1. Payments made by state agencies into the revolving fund.

STATE OF MINNESOTA
 DEPARTMENT OF FINANCE
 SUMMARY OF A28 & A68 TRANS BY DEPT WITHIN APID
 FOR THE PERIOD 07-01-93 THRU 09-02-94 (FY4)

APID	DEPT	AMOUNT
16400 42 20	01	MILITARY AFFAIRS 258,798.00
	02	ADMINISTRATION 507,074.90
	04	AGRICULTURE 217,695.00
	06	ATTORNEY GENERAL 21,683.00
	07	PUBLIC SAFETY 996,986.00
	08	OMBUDSMAN-CORRECTION 373.00
	09	GAMING 19,356.00
	10	FINANCE 18,894.00
	11	EXAMINING BOARDS 76,327.00
	12	HEALTH 239,728.41
	13	COMMERCE 61,175.00
	14	ANIMAL HEALTH 6,134.00
	17	HUMAN RIGHTS 36,710.00
	18	MN OFFICE OF ENVIR ASST 3,254.00
	19	INDIAN AFFAIRS COUNCIL 302.00
	21	ECONOMIC SECURITY 434,876.00
	22	TRADE & ECONOMIC DEVELOPMN 54,892.00
	24	EMPLOYEE RELATIONS 33,824.00
	25	CENTER FOR ARTS EDUC 3,056.00
	26	MN STATE UNIVERSITY SYSTEM 953,696.86
	27	ST COMM COLLEGE BD 649,776.00
	29	NATURAL RESOURCES 1,009,764.37
	30	S & LR PLANNING 4,527.00
	32	POLLUTION CONTROL AGENCY 40,681.00
	33	TRIAL COURTS 408,571.00
	34	HOUSING FINANCE AGCY 6,113.00
	36	TECHNICAL COLLEGE BOARD 13,788.00
	37	EDUCATION 130,936.00
	38	INVESTMENT BOARD 985.00
	39	GOVERNORS OFFICE 18,404.00
	41	WORKERS COMP CT OF APPEALS 1,674.00
	42	LABOR AND INDUSTRY 2,246,457.76
	43	IRON RANGE RESOURCE & REHA 86,355.00
	45	MEDIATION SERVICES 2,287.00
	49	LEGISLTV AUDIT COMM 7,633.00
	50	MN STATE ARTS BOARD 1,098.00
	52	BOARD OF PUBLIC DEFENSE 6,126.00
	53	SECRETARY OF STATE 3,273.00
	55	HUMAN SERVICES 4,522,109.54
	58	COURT OF APPEALS 3,940.00
	60	HIGHR EDUC COORD BD 3,969.00
	61	STATE AUDITOR 7,569.00
	62	MN ST RETIRE SYSTEM 1,841.00

*Workers
Comp
Revolving*

*K
2*

STATE OF MINNESOTA
 DEPARTMENT OF FINANCE
 SUMMARY OF A28 & A68 TRANS BY DEPT WITHIN APID
 FOR THE PERIOD 07-01-93 THRU 09-02-94 (FY4)

APID	DEPT		AMOUNT
16400 42 20	63	PUBL EMP RETIRE ASSN	4,012.00
	64	STATE TREASURER	503.00
	65	JUDICIAL	15,273.00
	66	MINN MUNICIPAL BD	190.00
	67	REVENUE	224,373.00
	68	TAX COURT	301.00
	69	TEACHERS RETIRE.ASSN	1,949.00
	75	VETERANS AFFAIRS	857,108.00
	77	ZOOLOGICAL BOARD	109,671.00
	78	CORRECTIONS	1,011,331.00
	79	DEPT OF TRANSPORTATION	3,078,991.00
	80	PUBLIC SERVICE	187,887.00
	82	PUBLIC UTILITIES COMM	1,635.00
99	MISC.BOARDS & COMM	55,962.00	
APID TOTAL			18,671,898.84
16000 54 41	01	MILITARY AFFAIRS	4,309.49
	02	ADMINISTRATION	493,630.99
	04	AGRICULTURE	1,962.86
	07	PUBLIC SAFETY	174,323.64
	08	OMBUDSMAN-CORRECTION	323.58
	09	GAMING	409.46
	11	EXAMINING BOARDS	488.44
	12	HEALTH	1,240.82
	21	ECONOMIC SECURITY	22,819.32
	22	TRADE & ECONOMIC DEVELOPMN	1,589.93
	24	EMPLOYEE RELATIONS	562.41
	25	CENTER FOR ARTS EDUC	25,852.58
	26	MN STATE UNIVERSITY SYSTEM	90,275.83
	27	ST COMM COLLEGE BD	52,112.20
	29	NATURAL RESOURCES	393,533.24
	32	POLLUTION CONTROL AGENCY	8,226.07
	34	HOUSING FINANCE AGCY	15,982.78
	36	TECHNICAL COLLEGE BOARD	1,680.00
	37	EDUCATION	6,260.95
	38	INVESTMENT BOARD	958.98
	39	GOVERNORS OFFICE	1,869.84
42	LABOR AND INDUSTRY	1,460.94	
43	IRON RANGE RESOURCE & REHA	143,404.05	
49	LEGISLVE AUDIT COMM	278.00	
53	SECRETARY OF STATE	4,507.55	
55	HUMAN SERVICES	328,905.69	
63	PUBL EMP RETIRE ASSN	3,893.90	
64	STATE TREASURER	238.77	
65	JUDICIAL	1,676.50	

3-1

Office Memorandum

Department: of Finance

Date: October 14, 1993

To: Linda Barton, Commissioner
Department of Employee Relations

From: Bruce Reddemann, Director *BR*
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. Employee Insurance Admin. and Workers Compensation
Legal and Admin. Fees

Pursuant to your recent requests, we have approved the rates proposed for Worker's Compensation legal services, Worker's Compensation administrative fee and Employee Insurance administrative fee submitted on July 8, August 10, and September 14, respectively. These rates are incorporated, by reference, as a part of this memorandum.

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, general fund subsidies, and conformance with statewide budget and fiscal policies. Based on this review and analysis we found your F.Y. 1994 proposal to be in reasonable conformity with pertinent state fiscal and management policies.

Through several meetings with your staff we were able to obtain further explanation on the rate methodologies used. However, in future rate reviews, we request that Medical/Dental and Dependent Care programs be submitted as part of Employee Insurance package. Final rate packages are due no later than 10/15, 1994, and must receive DOF approval before FY 1995 spending plans can be established.

cc Laura M. King
Phil Kapler
Robert Cooley
Maria Gomez
Chris Goodwill
Ed Anderson
David Erhardt

Minnesota
Department of
Employee
Relations

*Leadership and partnership in
human resource management*

October 8, 1993

TO: John Gunyou
Department of Finance

FROM: Linda M. Barton
Commissioner *LMB*

RE: Revised F.Y. 1994 Rate Package for Workers' Compensation Program

Based on the meeting with your staff, we have revised our F.Y. 1994 rate package. We hereby request your approval to continue charging the same administrative fee and legal rates for F.Y. 1994 as was charged in F.Y. 1993 for the Workers' Compensation Program. We are also providing information on the contract with United Health Care to provide managed health care services to injured state employees. The attached package includes explanations regarding:

Administrative Fee: \$2,733,00

DOER Legal Staff:

Attorney	\$65.00 per hour
Paralegal	\$45.50 per hour

Contracted Legal Staff:

A case to specific attorney	Not to exceed \$90.00 per hour
A case to a law firm	Not to exceed \$75.00 per hour

In addition to the per hour rate, the outside counsel will be able to bill for out of pocket expenses such as travel based on state reimbursement policy.

Managed Care Contract: Services to non-governmental customers:

Photocopying charges to non-state agencies at \$.35 per page plus \$4.50 for labor, postage and handling per request.

dc/gunyou.doc

Attachment

cc: Robert Cooley
Chris Goodwill
Maria Gomez

K-5

Minnesota
Department of
Employee
Relations

*Leadership and partnership in
human resource management*

August 10, 1993

TO: John Gunyou, Commissioner
Department of Finance

FROM: Linda M. Barton
Commissioner *LMB*

RE: F.Y. 1994 Rate Package for Workers' Compensation Administrative Fee

We hereby request your approval to continue charging the same administrative fee for F.Y. 1994 as was charged in F.Y. 1993. We are also providing information on the contract with United Health Care, Inc. to provide managed health care services to injured state employees. The attached package includes explanations regarding:

Administrative Fee: * \$2,733,000
Managed Care Contract: \$1.10 per employee per month
Services to Non-governmental Customers:

Photocopying charges to non-state agencies at \$.35 per page plus \$4.50 for labor, postage and handling per request.

4639/tmg

Attachment

cc: Robert Cooley
Maria Gomez
Chris Goodwill

K-6

STATE OF MINNESOTA
DEPARTMENT OF EMPLOYEE RELATIONS
DOER TRAINING FUND

Services Provided

To provide training and professional development services for employees of all state agencies and departments.

OMB A-87 Allowable Cost Standard No. 40

" The cost of training customarily provided for employee development is allowable".

How Rates are Computed

Rates are based on the actual cost of conducting courses and an estimate of the number of attendees in each class.

TRAINING REVOLVING FUND

FY 94

30 JUNE 1994

ASSETS

Cash	\$232,732.00		
Reserve for Encumbrances	0.00		
Unrestricted Cash		<u>232,732.00</u>	
Accounts Receivable FY94		<u>22,797.00</u>	
Cash and Receivables			<u>\$255,529.00</u>

LIABILITIES

Encumbrances Payable		<u>0.00</u>	<u>\$255,529.00</u>
----------------------	--	-------------	---------------------

FUND BALANCES

Operations Revolving		198,793.00	
Miscellaneous Classes		(15,919.00)	
HRD Conference		4,463.00	
CORE (Supervisory)		8,535.00	
CORE (Manager)		2,103.00	
Pay Equity		1,462.00	
Council of Managers		(356.00)	
Management Conference		10,205.00	
ADA Teleconference		2,131.00	
Conference Fund Balance		<u>44,112.00</u>	
			<u>\$255,529.00</u>

Revenue and Expense Summary

	Expenses	Revenues	Balance
Operations Revolving			198,793.00
Miscellaneous Classes	88,998.00	73,079.00	(15,919.00)
HRD Conference	39,937.00	44,400.00	4,463.00
CORE (Supervisory)	25,370.00	33,905.00	8,535.00
CORE (Manager)	2,647.00	4,750.00	2,103.00
Pay Equity		1,462.00	1,462.00
Council of Managers	1,441.00	1,085.00	(356.00)
Management Conference	33,493.00	43,698.00	10,205.00
ADA Teleconference	20,685.00	22,816.00	2,131.00
Conference Fund Balance			<u>44,112.00</u>
	<u>212,571</u>	<u>225,195</u>	<u>\$255,529</u>

Course List - 6/21/94

Course Code	Course Name	Crsecode	Course Hours	Course M Cost	Course M No Chg	Course O Cost	Course O No Chg	Course Max
TADA	ADA for Managers	M25-048-093-PO	4	25.00	25.00	25.00	25.00	30
IABH	Job Eval: Advanced Hay Trng	T01-159-090-PO	8	112.00	0.00	0.00	0.00	20
IABT	ADA Train the Trainer	M25-049-093-PO	14	150.00	150.00	150.00	150.00	50
TAFS	AFSCME Contract Training	M22-053-085-PO	4	0.00	0.00	0.00	0.00	45
TAHA	Adv Trg Hay Guide Chart Job	T01102084PB024	12	250.00	250.00	0.00	0.00	15
IAMB	Advanced MBTI	T29-259-090-PO	3	30.00	30.00	0.00	0.00	25
TAS	Assertiveness Training	G91-001-078-PO	7	25.00	25.00	35.00	35.00	28
CASC	Administrative Support Confer	T04-191-190-PO	8	30.00	30.00	40.00	40.00	99
IASC	Adv Situation Ldrshp Gov't Ldr	M49-005-091-PO	7	50.00	50.00	50.00	50.00	30
TBAC	Beginning Accounting Class	M25-051-093-PO	44	250.00	250.00	250.00	250.00	20
TBHA	Basic Trg Hay Guide Chart Job	T01062084PB024	7	135.00	135.00	0.00	0.00	15
ICAF	Comm About & Appraising Perf	M04-090-090-PO	14	50.00	50.00	50.00	50.00	25
TCD	Cultural Diversity	M41-186-090-PO	2	12.00	12.00	0.00	0.00	30
ICE	Career Enrichment	S05-033-085-PO	9	0.00	0.00	15.00	15.00	20
ICES	CES Institute	M48-050-087-PO	7	15.00	15.00	15.00	15.00	35
ICP	Create Facilitator Training	G21-053-088-PO	35	700.00	0.00	0.00	0.00	14
ICFT	Coaching Facilitator Training	G21-050-088-PO	14	325.00	0.00	0.00	0.00	8
TCLP	A Closer Look at Print Svc	T61-004-085-PO	7	0.00	0.00	0.00	0.00	28
TCM	Conflict Management	M25-059-093-PO	3	20.00	20.00	20.00	20.00	20
TCOM	Council of Managers Seminar	M40-136-192-PO	3	30.00	30.00	0.00	0.00	40
TCOR	Mgmt Development CORE Program	M48-034-086-PO	42	100.00	100.00	100.00	100.00	40
TCP	Into to Print Comm Division	T61-004-085-PO	7	0.00	0.00	0.00	0.00	28
TCR	Career Renewal	S05-009-078-PO	11	65.00	65.00	65.00	65.00	28
TCSI	Continuous Self-Improvement	G39-232-092-PO	8	40.00	40.00	40.00	40.00	30
TCSO	Customer Service Overview	G21-065-089-PO	7	0.00	0.00	0.00	0.00	30
ICTG	Create Training-General	G21-052-088-PO	14	80.00	80.00	80.00	80.00	16
ICTJ	Create Training-J&T	G21-054-088-PA	14	45.00	0.00	45.00	0.00	16
ICTM	Create Training Managers	G21-055-088-PO	7	50.00	0.00	50.00	0.00	16
ICW	Clear Writing	G32-136-081-PO	9	30.00	30.00	40.00	40.00	20
TDAP	Drug & Alcohol Policy	M41-177-090-PO	2	0.00	10.00	0.00	10.00	30
TDC	Dynamic Communication	M25-053-093-PO	7	40.00	40.00	40.00	40.00	18
TDD	Defensive Driving	S04-001-186-PO	8	20.00	20.00	20.00	20.00	30
IDPE	Dealing w/Troubled Employees	M28-023-086-PO	7	25.00	25.00	35.00	35.00	28
TDTR	365 Days to Retirement		14	25.00	25.00	25.00	25.00	45
IDWP	Dealing With the Public	G21-001-273-PO	16	25.00	25.00	35.00	35.00	28
TDYE	Developing Your Employees	M05-005-091-PO	7	40.00	40.00	40.00	40.00	30
TEG	Ethics in Government	M11-028-088-PO	7	25.00	25.00	35.00	35.00	28
TEEA	Equity in Action	G11-026-087-PO	3	10.00	10.00	10.00	10.00	99
IEOB	EOD Conference	M25-045-087-PO	12	100.00	100.00	100.00	100.00	99
TEP	Effective Presentations	G25-002-001-PO	14	100.00	100.00	100.00	100.00	12
TEPM	Effective Presentations Mgr/Su	M15-011-082-PO	14	100.00	100.00	0.00	0.00	8
TEPP	Effective Presentations/Prof.	G34-055-084-PO	14	100.00	100.00	0.00	0.00	8
TEPT	Ethics and the Public Trust	M11-029-090-PO	4	15.00	15.00	15.00	15.00	30
TEPA	Ethics Public Trust/Action	M11-031-090-PO	14	0.00	0.00	0.00	0.00	25
TEPL	Empowerment Through Listening	G33-009-191-PO	7	40.00	40.00	40.00	40.00	30
TGAC	Government Accounting Class	M25-052-093-PO	40	235.00	235.00	235.00	235.00	15
IGC	Graphic Communication	T61-005-085-PO	7	0.00	10.00	0.00	10.00	28
THDG	Handling Discipline/Grievances	M24-010-285-PO	7	40.00	40.00	40.00	40.00	28
THDS	Handling Difficult Situations	G21-021-085-PO	8	20.00	20.00	30.00	30.00	28
THPW	How Personality Types Work	G25-003-001-PO	4	25.00	25.00	25.00	25.00	20
THRS	Human Relations in Stress Mgmt	G22-071-085-PO	8	0.00	0.00	30.00	30.00	15
ICJ	Intro to Creativity on the Job	G70-000-091-PO	14	60.00	60.00	60.00	60.00	30
TIDP	Individual Develop. Planning	M25-056-093-PO	21	30.00	30.00	30.00	30.00	30
TIEM	Invest. Employee Misconduct	M29-003-084-PO	7	40.00	40.00	40.00	40.00	28
TIMS	Improve Your Memory Skills	G77-004-091-PO	7	40.00	40.00	40.00	40.00	15
TIT	Instructor Training	T02-005-288-PO	14	100.00	100.00	110.00	110.00	8

Course List - 6/21/94

Course Code	Course Name	Crsecode	Course Hours	Course M Cost	Course M No Chg	Course O Cost	Course O No Chg	Course O Mi
TJCB	Job Classification Basics	T01-093-086-PO	8	0.00	0.00	0.00	0.00	
TJPP	Journey to Personal Power	M25-050-093-PO	4	7.00	7.00	7.00	7.00	30
TLI	Leadership Series I	G25-001-001-PO	35	425.00	425.00	425.00	425.00	30
TLII	Leadership Series II	M25-057-093-PO	35	485.00	485.00	485.00	485.00	30
TLIS	Listening	G33-009-081-PO	7	25.00	25.00	35.00	35.00	28
LMC	Labor/Management Committees	M20-020-088-PO	6	0.00	0.00	0.00	0.00	0
TMAP	MAPE/MMA Contract Briefing	M22-052-085-PO	4	0.00	0.00	0.00	0.00	28
TMBE	Myers Briggs Continued	T24-721-090-PO	4	45.00	45.00	0.00	0.00	25
TMCC	Manage Through Change & Chaos	G76-069-091-PO	7	40.00	40.00	40.00	40.00	30
TMCS	MCC Supervisory Training	M41-192-089-PO	7	0.00	0.00	0.00	0.00	99
TMDW	Managing a Diverse Workforce	M30-099-091-PO	7	60.00	60.00	60.00	60.00	30
TMEP	Managing Employee Performance	M41-002-284-PO	14	80.00	80.00	80.00	80.00	25
TMES	Managing Employee Sick Leave	M06-022-089-PO	7	40.00	40.00	40.00	40.00	28
TMGR	CES/Managers Conference	M48-033-086-PO	14	100.00	100.00	100.00	100.00	0
TMHR	Supv./Managing Human Resource	M41-001-174-PO	14	80.00	80.00	80.00	80.00	25
TMHW	Making Meetings Work	G36-033-090-PO	4	25.00	25.00	25.00	25.00	25
TMON	Mgmt. Orientation/Non-Managers	G53-002-190-PO	21	100.00	100.00	100.00	100.00	28
TMPO	Managing People/Org Change	M06-002-092-PO	7	50.00	50.00	50.00	50.00	30
TMPP	Manag People: Prevent Sex Har	M25-042-086-PO	4	25.00	25.00	25.00	25.00	28
TMRE	Microfilm/Records & Info Mgmt.	G45-001-184-PO	7	0.00	10.00	0.00	10.00	28
TMIG	NIGP Training Comp Prop/Negot	T00-328-088-PO	21	385.00	50.00	0.00	0.00	30
TOD	Orientation to Deafness	G39-059-186-PO	7	10.00	10.00	20.00	20.00	28
TPAY	Payroll Processing	T2111518580110	7	0.00	0.00	0.00	0.00	
TPET	SWAS Payment Entry Training	T210521848C110	12	0.00	0.00	0.00	0.00	
TPFF	Planning Your Financial Future		7	20.00	20.00	20.00	20.00	
TPFR	Preparing for Retirement	S01-002-076-PO	7	20.00	20.00	20.00	20.00	4
TPM	Performance Management	M41-172-090-PO	4	25.00	25.00	0.00	0.00	30
TPPF	Pers. Time Mgmt./Mgrs. & Supv.	M34-006-079-PO	7	35.00	35.00	35.00	35.00	14
TPRP	PreRetirement Planning	S01-001-069-PO	14	25.00	25.00	25.00	25.00	45
TPSH	Preventing Sexual Harassment	G13-004-082-PO	4	25.00	25.00	25.00	25.00	28
TPSP	Presentation Skills for Prof.	G34-080-091-PO	14	100.00	100.00	100.00	100.00	12
TPTM	Personal Time Management	G73-017-191-PO	7	40.00	40.00	40.00	40.00	14
TQUR	Quad Seminar Series	M40-155-088-PO	5	25.00	25.00	25.00	25.00	99
TRDC	Training & Develop Conference	T02-276-086-PO	12	0.00	0.00	0.00	0.00	0
TRL	Rapid Learning	M25-054-093-PO	7	40.00	40.00	40.00	40.00	18
TRP	Retirement Plng/Next Century		7	20.00	20.00	20.00	20.00	45
TRSC	Regional Supervisory CORE	M41-188-090-PO	48	70.00	70.00	70.00	70.00	30
TSAP	SWAS Overview/Acct. Personnel	T00-095-285-PO	4	0.00	10.00	0.00	10.00	24
TSB	Speech Building	G34-063-086-PO	4	15.00	15.00	25.00	25.00	15
TSB	Successful Communication	G39-206-090-PO	7	40.00	40.00	40.00	40.00	30
TSCC	Supervisory CORE Curriculum	M41-160-090-PO	48	150.00	150.00	0.00	0.00	45
TSEU	Selecting Employees/Union Env.	T01-079-086-PO	7	40.00	40.00	40.00	40.00	28
TSFS	Supervising for Safety	M75-000-088-PO	7	25.00	25.00	0.00	0.00	0
TSI	Selection Interview	M13-016-088-PO	7	50.00	50.00	50.00	50.00	25
TSM	Stress Management	G93-055-085-PO	7	30.00	30.00	40.00	40.00	28
TSOM	SWAS Overview for Managers	M16-005-085-PO	4	0.00	10.00	0.00	10.00	24
TSPA	State's Policy Alcohol & Drugs	T25-297-191-PO	10	25.00	25.00	25.00	25.00	30
TTCM	Training Coordinator Meeting	T02-286-088-PO	4	0.00	0.00	0.00	0.00	50
TTMA	Pers. Time Mgmt./Admin Support	G73-016-080-PO	7	25.00	25.00	35.00	35.00	
TTM	Pers. Time Mgmt./Mgrs. & Supv.	M34-006-079-PO	7	25.00	25.00	35.00	35.00	2
TTM	Pers. Time Mgmt. Prof./Tech.	G73-017-080-PO	7	25.00	25.00	35.00	35.00	1
TTRE	Three R's of Ethics	M11-029-090-PO	4	15.00	15.00	15.00	15.00	25
TTSH	Train the Trainer PSH	G13-013-091-PO	6	0.00	0.00	0.00	0.00	30
TTT	Team Training	M25-055-093-PO	7	40.00	40.00	40.00	40.00	18
TUPO	Unlimited Power	G92-163-092-PO	6	0.00	0.00	0.00	0.00	99
TVW	Violence in the Workplace	M25-058-093-PO	3	20.00	20.00	20.00	20.00	20

~~TRER~~ Personal Power

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS
ADMINISTRATIVE HEARINGS

Services Provided

To provide the services of administrative law judges to state agencies and departments as well as other persons.

OMB A-87 Allowable Cost Standard No. 33.

" Cost of professional and consultant services rendered by persons or organizations that are members of a particular profession or possess a special skill, whether or not officers or employees of the governmental unit, are allowable..."

How Rates are Computed

Rates are based on recovering the actual cost of services provide.

98.3 Fund: Internal Service Fund - Administrative Hearin 10/14/94
 Balance Sheet Worksheet 08:33 AM
 June 30, 1994

FR#	Account	Final Audit Amounts	6-30-93 Amounts	Change
ASSETS				
6	Cash in Treasury, Net of Warrants Payable	228,686	184,114	44,572
	Imprest Cash	50	50	0
12	Accounts Receivable	288,173	228,668	59,505
54	Equipment	200,226	179,407	20,819
59	Accumulated Depreciation	(172,568)	(159,670)	(12,898)
	Total Assets	<u>544,567</u>	<u>432,569</u>	<u>111,998</u>
LIABILITIES AND EQUITY				
Liabilities:				
97	Accounts Payable	24,351	21,007	3,344
98	Salaries Payable	57,908	50,755	7,153
	Interfund Payables	0	0	0
111	Compensated Absences Payable	97,456	95,134	2,322
	Advances From Other Funds	0	0	0
	Total Liabilities	<u>179,715</u>	<u>166,896</u>	<u>12,819</u>
Equity:				
136	Contributed Capital	167,000	167,000	0
173	Unreserved Retained Earnings	197,852	98,673	99,179
	Total Equity	<u>364,852</u>	<u>265,673</u>	<u>99,179</u>
	Total Liabilities and Fund Equity	<u>544,567</u>	<u>432,569</u>	<u>111,998</u>

M-2

98.3 Fund: Internal Service Fund – Administrative Hearings 10/14/94
 Operating Statement Worksheet 08:33 AM
 June 30, 1994

FR#	Account	Final Audit Amounts	6-30-93 Amounts	Change
	Operating Revenues:			
6	Rental and Service Fees	2,101,452	1,877,214	224,238
	Total Operating Revenues	<u>2,101,452</u>	<u>1,877,214</u>	<u>224,238</u>
	Operating Expenses:			
40	Purchased Services	629,507	491,261	138,246
42	Salaries and Fringe Benefits	1,301,425	1,262,050	39,375
44	Depreciation	12,898	12,711	187
49	Supplies and Materials	30,095	26,540	3,555
50	Indirect Costs	21,333	7,029	14,304
	Other Expenses	7,015	35,261	(28,246)
	Total Operating Expenses	<u>2,002,273</u>	<u>1,834,852</u>	<u>167,421</u>
	Operating Income (Loss)	<u>99,179</u>	<u>42,362</u>	<u>56,817</u>
83	Retained Earnings, July 1, 1993, as Reported	<u>98,673</u>	<u>56,311</u>	<u>42,362</u>
	Retained Earnings, June 30, 1994	<u><u>197,852</u></u>	<u><u>98,673</u></u>	<u><u>99,179</u></u>

98.3 Fund: Internal Service Fund – Administrative Hearings
Statement of Cash Flow
June 30, 1994

FR#

Cash Flows from Operating Activities:	
5 Operating Income (Loss)	<u>99,179</u>
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
10 Depreciation	12,898
21 Accounts Receivable	(59,505)
26 Accounts Payable	3,344
27 Salaries Payable	7,153
28 Compensated Absences Payable	<u>2,322</u>
Net Reconciling Items to be Added (Deducted) from Operating Income	<u>(33,788)</u>
Net Cash Flows from Operating Activities	<u>65,391</u>
Cash Flows from Noncapital Financing Activities:	
Repayments of Advances from Other Funds	<u>0</u>
Net Cash Flows from Noncapital Financing Activities	<u>0</u>
Cash Flows from Capital Financing Activities:	
Investment in Fixed Assets	<u>(20,819)</u>
Net Cash Flows from Capital Financing Activities	<u>(20,819)</u>
84 Net Increase (Decrease) in Cash and Cash Equivalents	<u>44,572</u>
Cash and Cash Equivalents, July 1, 1993	<u>184,164</u>
Cash and Cash Equivalents, June 30, 1994	<u><u>228,736</u></u>

Office Memorandum

Department: of Finance

Date: May 9, 1994

To: Kevin E. Johnson
Chief Administrative Law Judge

From: Bruce Reddemann, Director *BR*
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1995 Administrative Hearings Bill Rates

Pursuant to your recent request, we have approved the schedule of rates as specified in your memo of April 27, 1994 of the F.Y. 1995 Administrative Hearings rate package. This schedule is incorporated, by reference, as a part of this memorandum. The approved rates are the same as those charged in F.Y. 1993 & 1994.

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. Based on this review and analysis we found your F.Y. 1995 proposal to be in reasonable conformity with pertinent state and fiscal management policies.

A reminder that the purpose of an Internal Service Fund is not to make a profit, but to provide services to other state agencies at cost. The Department of Finance has set a standard which will allow 60 days of operating expenses in Retained Earnings. This standard is a measurement that will be checked on all rate packages submitted.

cc Laura M. King
Charlie Bieleck
Mike Rajacich
Dennis Reek



STATE OF MINNESOTA

OFFICE OF ADMINISTRATIVE HEARINGS

Administrative Procedure Act Section
Telephone Number (612) 341-7600
Fax Number (612) 349-2665

Workers' Compensation Section
Telephone Number (612) 341-7635
Fax Number (612) 349-2691

100 Washington Square
Suite 1700
Minneapolis, Minnesota 55401-2138

TDD: 612/341-7346

April 27, 1994

TO: JOHN GUNYOU, Commissioner
Department of Finance

FROM: KEVIN E. JOHNSON 
Chief Administrative Law Judge
612/341-7640

RE: REQUEST FOR APPROVAL OF FISCAL 95 BILLING RATES

We hereby request approval of the Department of Finance to continue charging the same rates for FY 95 which were approved for the present year.

Rates for Administrative Law Judge Services:

Employee Administrative Law Judge	- \$86 per hour
Expenses Out of the 7-County Metro Area	- State approved rates
Legal Analyst	- \$46 per hour
Contract Administrative Law Judge	- \$86 per hour
Expenses Out of the 7-County Metro Area	- State approved rates
Sign Language Interpreter Services	- Contract price

Rates for Hearings Reporter and Transcription Services:

Contract Court Reporter Appearance Fee	- M-Contract price
Contract Transcript Preparation	- M-Contract price
Contract Court Reporter Expenses	- State approved rates

Rates for General Support Services:

Sales of Xerox Copies	- \$.25 per page with a \$1.00 minimum billing fee
Sales of Hearing Tapes	- \$5.00/tape and transfer fee \$7.00 minimum
Sales of copies from microfilm	- \$1.00 per page with \$7.00 minimum billing fee

KEJ:DR:sh

M-6

STATE OF MINNESOTA
 ADMINISTRATIVE HEARINGS ISF
 SWA FUND 90: 19800-00-90
 SUMMARY OF ACTUAL AND IMPUTED REVENUES
 FOR THE YEAR ENDING JUNE 30, 1984

CONTACT: Dennis Reek PH: 341-7643

	Collected Billings			Imputed Revenues			Total A-87 Revenues	Surcharges		Total Revenues
	Billed at Full Rates	Billed at Less than Full Rates	Uncollected Billings	Diff. Between (Full-Billed Rates)	Memo Billings	Unbilled		Collected	Imputed	
FEDERAL FUND AGENCIES										
1000 Military Affairs							0			0
2000 Administration	10,408						10,408			10,408
4000 Agriculture	15,812						15,812			15,812
6000 Office Of The Attor. Gen.	8						8			8
7000 Public Safety	37,163						37,163			37,163
11008 Barbers	368						368			368
11018 Pharmacy	1,000						1,000			1,000
11380 Peace Officers	2,000						2,000			2,000
12000 Health	68,568						68,568			68,568
14000 Animal Health Bd							0			0
17000 Human Rights	167,787						167,787			167,787
18000 Office Of Envir. Asses.							0			0
19000 Indian Affairs							0			0
21000 Economic Security	13,143						13,143			13,143
22000 Trade & Econ Dev	368						368			368
25000 Center For Arts Ed.	26						26			26
26000 State Univ System							0			0
27000 Community College Bd							0			0
28000 Natural Resources	34,439						34,439			34,439
30000 Planning							0			0
32000 Pollution Control	68,088						68,088			68,088
34000 Housing Finance							0			0
36000 Education-Vo-Tech	4,632						4,632			4,632
37000 Education-Central Office	15,536						15,536			15,536
40000 Historical Society							0			0
42000 Labor & Industry	90,832						90,832			90,832
43000 Iron Range Resources							0			0
45000 Department Of Mediation Services							0			0
50000 Arts Board							0			0
51000 Legislative Commissions							0			0
52000 Public Defense Board							0			0
55000 Human Services-Cent. Off.	94,577						94,577			94,577
60000 Higher Ed Coord Bd	4,302						4,302			4,302
65000 Judicial							0			0
67000 Revenue	108,428						108,428			108,428
75000 Veterans Affairs	2,584						2,584			2,584
77000 Zoo							0			0
78000 Corrections							0			0
79000 Transportation	17,897						17,897			17,897
80000 Public Service	11,131						11,131			11,131
99036 Council On Vo-Tech Ed.							0			0
99510 Disability Council							0			0
99760 Council On Asian Minnesotans							0			0
99780 Soil & Water Res	77,899						77,899			77,899
99910 Minnesota Technology Inc.							0			0
TOTAL NON-FEDERAL FUNDED AGENCIES	1,256,462						1,256,462			1,256,462
TOTAL	2,101,452	0	0	0	0	0	2,101,452	0	0	2,101,452

M-7

**RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES**

FOR YEAR ENDING JUNE 30, 1994

(All Figures in 000's)

ADMIN.
HEARING
FD 98.3

R/E Balance JULY 1, 1993 (End Balance per Prior Year A-87 Rec)

103

RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)		
From Attached Financial Statements	2,101	
Actual Interest Income Per CAFR		
or		
Imputed Interest Income On Average Cash Balance	1	
Other Revenues	0	
Total Revenues		<u>2,102</u>

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	0
Operating Expense	2,002
Non-Operating Expenses:	
Master Lease Interest Expense	0
Master Lease Refund of Interest & Financing Costs	0
(Gain) or Loss on disposal of fixed assets	0

Less A-87 Unallowable costs:

Capital Outlay	0
Projected Cost Increases/Replacement Reserve	0
Interest & Financing Costs (Net Master Lease Costs)	0
Amortization of Deferred Financing Costs	0
Other	(0)

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)	0
Depreciation or Use Allowance (if not in actual cost above)	0
Other	0
Total OMB A-87 Allowable Expenditures	<u>2,002</u>

Net Increase (Decrease) to Retained Earnings

100

TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0	
Transfer Out	0	
Net Transfers		<u>0</u>

Retained Earnings Balance (A) 203

OMB A-87 60 Day Allowable Balance Total (B) 334

Amount in Excess(Deficit) Balance (A-B) (131)

M-8

STATE OF MINNESOTA

DEPARTMENT OF JOBS AND TRAINING

UNEMPLOYMENT COMPENSATION EXPENDABLE TRUST FUND

Services Provided

This activity exists to provide administration of unemployment compensation for all employers in the state of Minnesota both public and private. This activity collects employer taxes and pays employee unemployment benefits.

OMB A-87 Allowable Cost Standard No. 11.d.(6)

"Fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and workers compensation insurance...are allowable..."

How Rates are Computed

Rates are determined by law and individual state agencies remit to the Department of Jobs and Training payment for the liability. The fund does not distinguish between state agencies and other public sector employers in determination of liability and reporting.

Note: Of the ~~required~~ information only the following was available as of filing date.

1. Financial Statements.

8 Fund: Expendable Trust Fund - Unemployment Compensation
 Balance Sheet Worksheet
 June 30, 1994

11/08/94
 08:53 AM

FR #	Account	Final Audit Amounts	6/30/93 Amounts	Change
ASSETS				
6	Cash in Treasury, Net of Warrants Payable	2,942	0	2,942
	Cash in U.S. Treasury	237,481,283	202,720,027	34,761,256
	Cash Deposits with Banks	0	0	0
	Cash on Hand or in Transit	0	0	0
	Cash Equivalent Investments	21,790,000	0	21,790,000
12	Accounts Receivable	9,626,394	20,604,742	(10,978,348)
17	Federal Aid Receivable	437,613	7,374,455	(6,936,842)
	Total Assets	269,338,232	230,699,224	38,639,008
LIABILITIES AND FUND BALANCE				
Liabilities:				
97	Accounts Payable	15,443,919	12,965,846	2,478,073
112	Deferred Revenue	2,611,048	2,939,129	(328,081)
	Total Liabilities	18,054,967	15,904,975	2,149,992
Fund Balances:				
Reserved Fund Balances:				
181	Reserved for Long-Term Receivables	0	10,369,878	(10,369,878)
	Total Reserved Fund Balances	0	10,369,878	(10,369,878)
Unreserved Fund Balances:				
197	Designated for Fund Purposes	251,283,265	204,424,371	46,858,894
	Total Unreserved Fund Balances	251,283,265	204,424,371	46,858,894
	Total Fund Balances	251,283,265	214,794,249	36,489,016
	Total Liabilities and Fund Balances	269,338,232	230,699,224	38,639,008

8 Fund: Expendable Trust Fund - Unemployment Compensation
 Operating Statement Worksheet
 June 30, 1994

11/08/94
 08:53 AM

FR#	Account	Final Audit Amounts	6/30/93 Amounts	Change
Revenues:				
14	Unemployment Taxes	409,715,322	315,755,512	93,959,810
17	Federal Intergovernmental Revenues	101,542,850	150,915,896	(49,373,046)
22	Departmental Services	1,997,823	0	1,997,823
8	Investment Income	15,968,307	15,344,114	624,193
	Gross Revenues	529,224,302	482,015,522	47,208,780
2	Less Other Revenue Refunds	0	0	0
	Net Revenues	529,224,302	482,015,522	47,208,780
Expenditures:				
Grants and Subsidies:				
51	Individuals - Non Medical	492,665,285	538,384,580	(45,719,295)
	Total Grants and Subsidies	492,665,285	538,384,580	(45,719,295)
	Total Expenditures	492,665,285	538,384,580	(45,719,295)
	Excess of Revenues over (under) Expenditures	36,559,017	(56,369,058)	92,928,075
Other Financing Sources (Uses):				
73	Operating Transfers - In	0	0	0
75	Other Operating Transfers - Out	0	0	0
	Net Other Financing Sources (Uses)	0	0	0
	Excess of Rev and Oth Sources over (under) Exp and Oth Uses	36,559,017	(56,369,058)	92,928,075
85	Fund Balance, July 1, 1993, as Reported	214,794,248	271,163,307	(56,369,059)
86	Prior Period Adjustment	(70,000)	0	(70,000)
	Fund Balance, July 1, 1993, as Restated	214,724,248	271,163,307	(56,439,059)
	Fund Balance, June 30, 1994	251,283,265	214,794,249	36,489,016

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

TABLE OF CONTENTS

SUMMARY DATA

Roll Forward Costs by Department	Exhibit A
Summary of Allocated Costs	Exhibit B
Summary of Allocation Basis	Exhibit C
Allocation Statistics	See Budget Plan

SCHEDULE NUMBER
1st STEP 2nd STEP

EQUIPMENT USE CHARGE

Nature and Extent of Service	1.0	...	N/A
Schedule of Costs to be Allocated by Function	1.1	...	N/A
Allocation: Equipment Use Charge	1.2	...	N/A

ADMINISTRATION - BUREAU OF ADMINISTRATIVE MANAGEMENT

Nature and Extent of Services	2.0	...	17.0
Schedule of Costs to be Allocated by Function	2.1	...	17.1
Allocation: General Support	2.2	...	17.2
Allocation: Commissioner's Office	2.3	...	17.3
Allocation: Employee Assistance	2.4	...	17.4
Allocation: Personnel Office	2.5	...	17.5
Allocation: Fiscal	2.6	...	17.6

ADMINISTRATION - BUREAU OF FACILITIES MANAGEMENT

Nature and Extent of Services	3.0	...	18.0
Schedule of Costs to be Allocated by Function	3.1	...	18.1
Allocation: General Support	3.2	...	18.2
Allocation: Resource Recovery	3.3	...	18.3
Allocation: Leasing	3.4	...	18.4

ADMINISTRATION - INTERTECHNOLOGIES GROUP

Nature and Extent of Services	4.0	...	19.0
Schedule of Costs to be Allocated by Function	4.1	...	19.1
Allocation: Telecommunications General Support	4.2	...	19.2

ADMINISTRATION - BUREAU OF OPERATIONS MANAGEMENT

Nature and Extent of Services	5.0	...	20.0
Schedule of Costs to be Allocated by Function	5.1	...	20.1
Allocation: General Support	5.2	...	20.2
Allocation: Materials Management Administration	5.3	...	20.3
Allocation: Central Mail	5.4	...	20.4
Allocation: Planning and Information Management	6.3	...	21.3

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

TABLE OF CONTENTS
(Continued)

	SCHEDULE NUMBER	
	1st STEP	2nd STEP
FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION		
Nature and Extent of Services	7.0	22.0
Schedule of Costs to be Allocated by Function	7.1	22.1
Allocation: General Support	7.2	22.2
FINANCE - BUDGET DIVISION		
Nature and Extent of Services	8.0	23.0
Schedule of Costs to be Allocated by Function	8.1	23.1
Allocation: General Support	8.2	23.2
Allocation: Agency Controllers	8.3	23.3
Allocation: Budget Support	8.4	23.4
FINANCE - ACCOUNTING DIVISION		
Nature and Extent of Services	9.0	24.0
Schedule of Costs to be Allocated by Function	9.1	24.1
Allocation: General Support	9.2	24.2
Allocation: Accounting Services	9.3	24.3
FINANCE - OTHER ALLOCABLE COSTS		
Nature and Extent of Services	10.0	25.0
Schedule of Costs to be Allocated by Function	10.1	25.1
Allocation: General Support	10.2	25.2
Allocation: Financial Reporting	10.3	25.3
Allocation: Central Payroll	10.4	25.4
Allocation: Single Audit	10.5	25.5
EMPLOYEE RELATIONS		
Nature and Extent of Services	11.0	26.0
Schedule of Costs to be Allocated by Function	11.1	26.1
Allocation: Commissioners Office/General Support	11.2	26.2
Allocation: Personnel Administration	11.3	26.3
MEDIATION SERVICES		
Nature and Extent of Services	12.0	27.0
Schedule of Costs to be Allocated by Function	12.1	27.1
Allocation: General Support	12.2	27.2
Allocation: State Agencies	12.3	27.3

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

TABLE OF CONTENTS
 (Continued)

SCHEDULE NUMBER
 1st STEP 2nd STEP

LEGISLATIVE AUDITOR

Nature and Extent of Services	13.0 . . .	28.0
Schedule of Costs to be Allocated by Function	13.1 . . .	28.1
Allocation: General Support	13.2 . . .	28.2
Allocation: Finance Audits	13.3 . . .	28.3
Allocation: Program Audits	13.4 . . .	N/A
Allocation: Single Audits	13.5 . . .	28.5

TREASURER

Nature and Extent of Services	14.0 . . .	29.0
Schedule of Costs to be Allocated by Function	14.1 . . .	29.1
Allocation: General Support	14.2 . . .	29.2
Allocation: Treasury	14.3 . . .	29.3

ATTORNEY GENERAL

Nature and Extent of Services	15.0 . . .	30.0
Schedule of Costs to be Allocated by Function	15.1 . . .	30.1
Allocation: General Support	15.2 . . .	30.2
Allocation: Legal Services	15.3 . . .	30.3

STATE AUDITOR - SINGLE AUDIT

Nature and Extent of Services	16.0 . . .	N/A
Schedule of Costs to be Allocated by Function	16.1 . . .	N/A
Allocation: Single Audit	16.2 . . .	N/A

Department Division Number ----->
 Central Service Cost Allocation
 Actual State Fiscal Year 1994

	02211	02220	02305	02307	02410	02443	02513	02514	02515	02518	02520
	Risk Management	Management Analysis	Building Construction	Plant Management	Computer Services	Records Center	Mat'l's Mgmt Central Stores	Travel Management	Minnesota Bookstore	Central Mail	Printing
DEPARTMENT OF ADMINISTRATION											
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Commissioner	2,501	19,773	19,621	150,986	161,779	14,543	10,039	11,123	13,749	4,712	30,703
Employee Assistance Program	43	338	336	2,580	2,764	249	171	190	234	81	525
Personnel Services	2,130	16,840	16,711	128,593	137,783	12,386	8,550	9,473	11,709	4,013	26,149
Fiscal Services	0	0	0	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	4,766	5,193	3,528	40,820	103,040	8,821	67,529	61,553	13,527	2,877	66,290
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Plant Mgmt - Resource Recovery	793	373	586	5,242	11,152	225	1,394	671	503	63	1,163
Real Estate Mgt - Leasing (10 Fund)	396	396	396	1,583	791	2,374	0	396	0	2,374	0
Telecommunications (Allocable 10 Fd)	68	553	597	2,959	8,366	266	102	262	898	15	504
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	3,757	2,186	3,415	10,520	28,076	2,459	4,440	36,955	1,434	137	2,459
Central Mail - Allocable 10 Fd	34	201	169	93	1,942	55	155	93	3,999	0	44
Planning and Info Mgmt (old IPO)	36	53	6	629	632	0	14	465	28	0	56
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	599	652	443	5,127	12,942	1,108	8,482	7,732	1,700	361	8,326
FINANCE-BUDGET SUPPORT	440	440	1,196	1,574	5,035	315	126	440	315	63	63
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	1,879	2,047	1,391	16,090	40,614	3,477	26,617	24,262	5,332	1,134	26,129
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	164	179	122	1,404	3,544	303	2,323	2,118	466	99	2,280
FINANCE-OTHER CENTRAL PAYROLL	60	553	434	3,708	3,409	366	267	294	330	239	1,080
FINANCE-OTHER SINGLE AUDIT	0	0	8	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	543	4,297	4,265	32,815	35,161	3,161	2,182	2,418	2,989	1,024	6,672
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	4	36	35	272	292	26	18	20	25	8	55
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	46	50	34	392	990	84	648	591	129	27	636
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0	0	0
ATTY GENL-LEGAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR - SINGLE AUDIT	0	0	41	0	0	0	0	0	0	0	0
Prior Year Audit Adjustment	(99)	(228)	(519)	(455)	(8,917)	(62)	0	(452)	(2,324)	(2)	(57)
Total Plan Allocation	18,160	53,932	52,815	404,932	549,395	50,156	133,057	158,604	55,043	17,225	173,077
FY 94 Budget Plan	13,768	56,044	36,940	308,972	528,088	37,028	0	142,878	59,467	1,977	210,993
Roll Forward Adjustment	4,392	(2,112)	15,875	95,960	21,307	13,128	133,057	15,726	(4,424)	15,248	(37,916)

Department Division Number ----->
 Central Service Cost Allocation
 Actual State Fiscal Year 1994

	02140	02141	02142	01000	04000	07000	11008	11018	11380	12000	14000
	Oil Overcharge	Development Disabilities	STAR	Military Affairs	Agriculture	Public Safety	Barbers	Pharmacy Board	Peace Officers (POST)	Department of Health	Animal Health Board
DEPARTMENT OF ADMINISTRATION											
BUREAU OF ADMINISTRATIVE MANAGEMEN	0	0	0	0	0	0	0	0	0	0	0
Commissioner	760	4,519	3,026	0	0	0	0	0	0	0	0
Employee Assistance Program	13	77	51	4,007	5,393	20,915	21	106	117	11,885	387
Personnel Services	647	3,848	2,578	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	357	4,321	2,593	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Plant Mgmt - Resource Recovery	11	185	101	4,629	6,454	24,447	26	136	128	15,845	520
Real Estate Mgt - Leasing (10 Fund)	0	396	791	13,059	4,749	22,557	0	396	396	8,311	0
Telecommunications (Allocable 10 Fd)	14	758	175	16,585	12,910	67,049	23	198	300	28,128	904
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	615	2,869	1,297	6,216	74,867	132,520	137	205	1,297	107,177	1,981
Central Mail - Allocable 10 Fd	3	773	409	0	7,007	98,089	666	136	121	19,327	939
Planning and Info Mgmt (old IPO)	13	22	16	55	656	79,658	7	476	19	6,784	776
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	45	543	326	7,148	17,270	163,852	238	665	725	35,474	1,790
FINANCE-BUDGET SUPPORT	189	1,448	440	6,483	18,252	30,841	126	252	755	52,240	818
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	141	1,704	1,022	22,431	54,196	514,187	750	2,085	2,278	111,323	5,616
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	12	148	89	1,957	4,729	44,869	65	182	199	9,714	490
FINANCE-OTHER CENTRAL PAYROLL	28	84	46	5,734	6,786	27,963	19	118	123	14,880	784
FINANCE-OTHER SINGLE AUDIT	1	5	3	68	6	210	0	0	0	460	1
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	165	982	658	50,975	68,609	266,065	275	1,350	1,482	151,198	4,913
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	1	8	5	422	569	2,206	2	11	12	1,253	41
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	10,855	20,117	50,681	0	2,440	7,059	19,902	4,044
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	37,119	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	23,086	0	11,782	0	0	0	26,426	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	3	41	25	547	1,320	12,800	18	51	55	2,710	136
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0	0	0
ATTY GENL-LEGAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR - SINGLE AUDIT	5	26	18	343	31	1,041	0	0	1	2,274	6
Prior Year Audit Adjustment	(1)	(659)	(217)	(165)	1,853	66,874	(72)	(330)	(195)	(12,711)	549
Total Plan Allocation	3,022	22,098	13,452	174,435	305,774	1,675,725	2,301	8,477	14,872	612,600	24,695
FY 94 Budget Plan	21,896	13,061	26	172,518	336,654	1,967,471	2,192	13,074	6,240	587,608	37,003
Roll Forward Adjustment	(18,874)	9,037	13,426	1,917	(30,880)	(291,746)	109	(4,597)	8,632	24,992	(12,308)

Department Division Number ----->	17000	18000	19000	21000	22000	25000	26000	27000	29000	30000	32000
Central Service Cost Allocation Actual State Fiscal Year 1994	Human Rights Board	Office of Environment Assistance	Board of Indian Affairs	Dept. of Economic Security	Dept. of Trade & Econ Dev	Center For Arts Education	State University System	Community College Board	Dept. of Natural Resources	State Planning Office	Pollution Control Agency
DEPARTMENT OF ADMINISTRATION											
BUREAU OF ADMINISTRATIVE MANAGEMEN	0	0	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	728	526	75	23,883	2,533	664	56,652	41,145	31,294	966	9,083
Personnel Services	0	0	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Plant Mgmt - Resource Recovery	769	674	113	25,077	4,187	1,026	72,644	42,685	37,786	1,278	14,617
Real Estate Mgt - Leasing (10 Fund)	396	0	396	34,429	2,374	0	10,289	9,497	16,225	1,979	7,519
Telecommunications (Allocable 10 Fd)	2,439	1,496	198	68,290	15,351	1,329	120,329	58,278	79,549	2,693	25,202
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	1,229	3,483	752	226,651	42,215	13,866	271,940	144,953	166,949	8,675	55,741
Central Mail - Allocable 10 Fd	1,108	2,175	39	640	19,711	1,488	4,030	5,564	25,155	1,753	2,424
Planning and Info Mgmt (old IPO)	135	306	3	8,535	1,099	21	520	809	4,963	607	60
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	744	1,547	394	87,435	8,818	3,535	49,541	50,082	92,886	1,973	19,616
FINANCE-BUDGET SUPPORT	1,636	3,084	1,448	8,497	14,980	1,448	4,972	6,672	117,635	3,021	39,337
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	2,335	4,857	1,234	274,381	27,671	11,092	155,467	157,163	291,486	6,192	61,558
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	204	424	108	23,943	2,415	968	13,567	13,714	25,436	541	5,372
FINANCE-OTHER CENTRAL PAYROLL	970	628	86	30,384	3,374	762	56,425	31,787	82,893	1,153	14,135
FINANCE-OTHER SINGLE AUDIT	1	1	0	1,420	292	0	36	37	90	1	84
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	9,272	6,699	954	303,831	32,225	8,443	720,704	523,430	398,110	12,294	115,544
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	77	55	8	2,519	267	70	5,975	4,340	3,301	102	958
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	13,927	0	4,801	82,297	27,730	12,561	95,987	182,520	91,751	8,968	16,220
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0	7,100	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	86,767	12,592	0	96,545	143,578	20,511	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	57	118	30	6,816	674	270	3,786	3,828	8,072	150	1,499
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0	0	0
ATTY GENL-LEGAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR - SINGLE AUDIT	3	4	1	7,031	1,446	1	181	185	450	3	420
Prior Year Audit Adjustment	578	(1,495)	8	(32,745)	15,341	1,011	(52,444)	(27,667)	8,748	942	(5,506)
Total Plan Allocation	36,608	24,582	10,648	1,270,081	235,295	58,555	1,687,146	1,392,600	1,503,290	60,391	383,883
FY 94 Budget Plan	46,550	37,371	14,629	1,391,259	282,883	47,533	2,008,716	1,392,851	1,801,783	47,744	435,574
Roll Forward Adjustment	(9,942)	(12,789)	(3,981)	(121,178)	(47,588)	11,022	(321,570)	(251)	(298,493)	12,647	(51,691)

Department Division Number ----->	34000	36000	37000	40000	42000	43000	50000	51000	52000	55000	55000A
Central Service Cost Allocation											
Actual State Fiscal Year 1994											
	Housing Finance Agency	Education Vocational Technical	Education Central Office	State Historical Society	Dept. of Labor & Industry	Iron Range Resources & Rehab	Arts Board	Legislative Commissions	Public Defense Board	Human Services Central Office	Human Services Institutions
DEPARTMENT OF ADMINISTRATION											
BUREAU OF ADMINISTRATIVE MANAGEMENT											
Commissioner	0	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	1,723	1,299	4,304	0	4,440	1,561	183	0	3,202	14,754	59,783
Personnel Services	0	0	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT											
Plant Mgmt - Resource Recovery	2,416	2,247	8,094	0	24,800	2,299	198	1,520	3,030	30,933	56,074
Real Estate Mgt - Leasing (10 Fund)	791	791	791	0	3,957	3,562	0	396	0	21,765	20,579
Telecommunications (Allocable 10 Fd)	3,990	5,976	21,185	0	11,731	5,161	596	2,034	3,552	99,221	36,352
BUREAU OF OPERATIONS MANAGEMENT											
Materials Management - Allocable 10 Fund	10,041	11,885	66,533	68	41,259	23,225	28,281	0	68	177,605	59,224
Central Mail - Allocable 10 Fd	3,875	2,964	17,329	0	9,521	0	0	0	0	107,329	0
Planning and Info Mgmt (old IPO)	17,330	1,768	1,841	0	821	27	3	142	17	790,457	0
DEPARTMENT OF FINANCE											
FINANCE-BUDGETS	0	0	0	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	5,139	7,153	28,063	259	14,533	5,687	1,020	1,474	3,007	48,304	32,815
FINANCE-BUDGET SUPPORT	3,902	15,546	39,463	1,322	9,630	4,721	2,265	2,203	1,385	41,225	33,736
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	16,129	22,447	88,064	814	45,605	17,847	3,199	4,626	9,438	151,584	102,977
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	1,407	1,958	7,685	71	3,979	1,557	279	404	824	13,228	8,986
FINANCE-OTHER CENTRAL PAYROLL	2,679	1,706	5,374	0	6,489	1,720	240	0	1,920	17,061	94,040
FINANCE-OTHER SINGLE AUDIT	376	120	1,452	0	16	0	5	0	1	9,832	0
DEPARTMENT OF EMPLOYEE RELATIONS											
EMPLOYEE REL-PRSNL ADMN	21,921	16,533	54,752	0	56,473	19,861	2,328	0	40,741	187,700	760,546
DEPARTMENT OF MEDIATION SERVICES											
MEDIATIONS SVCS-STATE AGENCIES	181	137	454	0	468	164	19	0	338	1,556	6,306
OFFICE OF THE LEGISLATIVE AUDITOR											
LEGIS AUDITS-FINANCIAL AUDITS	28,746	17,395	64,078	11,702	31,728	22,986	10,595	13,520	16,728	114,262	44,503
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0	7,977	0
LEGIS AUDITS-SINGLE AUDITS	0	10,924	89,390	0	2,481	0	0	0	0	99,502	0
TREASURER'S OFFICE											
TREASURER-TREASURY	393	547	2,145	20	1,184	435	78	112	230	9,082	2,508
OFFICE OF THE ATTORNEY GENERAL											
ATTY GENL-LEGAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR - SINGLE AUDIT											
STATE AUDITOR - SINGLE AUDIT	1,862	591	7,183	1	82	0	24	0	5	48,661	0
Prior Year Audit Adjustment	1,800	1,459	7,783	(3)	4,769	(1,530)	(635)	(111)	(871)	(38,193)	(3,975)
Total Plan Allocation	124,701	123,446	515,963	14,254	273,966	109,283	48,678	26,320	83,615	1,953,845	1,314,454
FY 94 Budget Plan	146,886	193,846	505,932	23,041	272,104	104,896	38,881	13,133	15,837	2,588,844	1,566,566
Roll Forward Adjustment	(22,185)	(70,400)	10,031	(8,787)	1,862	4,387	9,797	13,187	67,778	(634,999)	(252,112)

Department Division Number ----->	60000	65000	67000	75000	77000	78000	79000	80000	81000	99036	99510
Central Service Cost Allocation											
Actual State Fiscal Year 1994											
	Higher Ed Coord Board	Judicial Bench	Department Of Revenue	Veterans Affairs	Minnesota Zoo	Department Of Corrections	Department Of Transportatio	Public Service	University of Minnesota	Council on Vo-Tech Ecducation	Disability Council
DEPARTMENT OF ADMINISTRATION											
BUREAU OF ADMINISTRATIVE MANEGEME	0	0	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	752	2,021	14,427	351	2,660	31,228	59,980	1,524	0	30	114
Personnel Services	0	0	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Plant Mgmt - Resource Recovery	3,579	3,192	17,312	756	3,282	43,514	75,993	1,887	0	48	131
Real Estate Mgt - Leasing (10 Fund)	396	2,374	7,519	396	396	19,391	18,600	1,188	0	0	1,583
Telecommunications (Allocable 10 Fd)	2,031	21,457	40,418	663	3,283	37,702	135,442	2,896	0	65	357
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	14,003	11,340	40,166	1,571	7,924	162,918	416,141	19,058	0	820	820
Central Mail - Allocable 10 Fd	3,106	3,899	54,835	623	0	2,991	13,675	482	0	0	574
Planning and Info Mgmt (old IPO)	404	0	90,108	188	20	4,003	30,508	1,130	0	0	118
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	4,480	4,536	20,896	2,512	9,384	52,420	74,114	3,421	60	357	429
FINANCE-BUDGET SUPPORT	4,154	4,469	7,931	1,070	8,874	67,345	24,735	3,839	4,091	440	629
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	14,058	14,236	65,574	7,885	29,451	164,498	232,577	10,738	188	1,122	1,346
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	1,227	1,242	5,723	688	2,570	14,354	20,295	937	16	98	118
FINANCE-OTHER CENTRAL PAYROLL	2,807	2,747	22,041	432	3,419	40,469	82,934	2,056	0	56	136
FINANCE-OTHER SINGLE AUDIT	14	2	0	25	0	23	1,779	3	0	1	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	9,574	25,708	183,541	4,471	33,841	397,267	763,036	19,390	0	375	1,458
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	79	213	1,522	37	281	3,294	6,326	160	0	3	12
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	7,872	28,520	110,422	15,994	9,747	76,875	113,392	8,031	59,549	1,921	4,653
LEGIS AUDITS-PROGRAM AUDITS	16,645	0	0	0	0	19,942	0	0	26,590	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	17,792	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	593	347	50,967	192	717	4,006	5,720	261	5	27	33
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0	0	0
ATTY GENL-LEGAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR - SINGLE AUDIT	71	9	1	124	1	114	8,804	14	0	4	0
Prior Year Audit Adjustment	1,951	1,513	21,544	146	(1,905)	(7,515)	(2,497)	(469)	0	(128)	(287)
Total Plan Allocation	87,796	127,825	754,947	38,124	113,945	1,134,839	2,099,346	76,546	90,499	5,239	12,224
FY 94 Budget Plan	68,084	169,526	968,077	39,234	117,008	1,160,430	2,650,224	130,574	9,796	6,786	6,629
Roll Forward Adjustment	19,712	(41,701)	(213,130)	(1,110)	(3,063)	(25,591)	(550,878)	(54,028)	80,703	(1,547)	5,595

Department Division Number ----->	99760	99780	99910	99920		
Central Service Cost Allocation						
Actual State Fiscal Year 1994						
	Council On Asian Minnesotans	Soil & Water Resources	Minnesota Technology Inc.	Minnesota Business Finance	All Other State Agencies	Totals
DEPARTMENT OF ADMINISTRATION						
BUREAU OF ADMINISTRATIVE MANAGEMEN	0	0	0	0	0	0
Commissioner	0	0	0	0	35,546	483,380
Employee Assistance Program	43	581	0	24	33,335	456,351
Personnel Services	0	0	0	0	30,275	411,685
Fiscal Services	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	49,394	434,609
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0
Plant Mgmt - Resource Recovery	53	650	1,458	54	70,135	629,158
Real Estate Mgt - Leasing (10 Fund)	0	3,957	0	0	26,913	277,810
Telecommunications (Allocable 10 Fd)	110	2,599	7,264	379	98,744	1,059,996
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	205	56,560	2,049	478	154,861	2,668,576
Central Mail - Allocable 10 Fd	224	33	0	0	57,982	477,784
Planning and Info Mgmt (old IPO)	6	33	0	0	15,283	1,061,666
DEPARTMENT OF FINANCE	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	260	1,949	3,346	180	75,831	993,748
FINANCE-BUDGET SUPPORT	755	2,581	2,328	63	60,742	674,025
FINANCE-ACCOUNTING	0	0	0	0	0	0
FINANCE-ACCOUNTING	816	6,116	10,501	564	237,980	3,118,521
FINANCE-OTHER	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	71	534	916	50	20,762	272,127
FINANCE-OTHER CENTRAL PAYROLL	47	660	0	21	39,377	618,333
FINANCE-OTHER SINGLE AUDIT	0	2	19	0	16	16,410
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	540	7,392	0	308	424,046	5,805,507
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	4	61	0	3	3,513	48,124
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	4,597	6,585	12,989	0	460,397	1,949,647
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	696,092	811,465
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	641,376
TREASURER'S OFFICE	0	0	0	0	0	0
TREASURER-TREASURY	20	148	256	14	16,857	143,530
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0
ATTY GENL-LEGAL SERVICES	0	0	0	0	17,252,952	17,252,952
STATE AUDITOR - SINGLE AUDIT	1	9	97	0	80	81,249
					(2,450,263)	(2,450,263)
Prior Year Audit Adjustment	(127)	(1,864)	(1,185)	0	2,171	(69,577)
Total Plan Allocation	7,625	88,586	40,038	2,138	17,413,021	37,868,189
FY 94 Budget Plan	4,631	92,112	16,131	845	16,384,504	39,355,348
Roll Forward Adjustment	2,994	(3,526)	23,907	1,293	1,028,517	(1,487,160)

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1994 (Actual)

		Equip. Cost	Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	Net Costs	SWA Trans	SWA Trans	Net Costs
Sched. No.	Dept. Div.	1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.4 Admin Mgmt Employee Assistance	2.5 Admin Mgmt Personnel Office	2.6 Admin Mgmt Fiscal Services	2.6A Admin Mgmt Fiscal "A"	2.6B Admin Mgmt Fiscal "B"	3.2 Bureau of Facilities Mgmt
Name		Allocable Costs & Applicable Credits								
99YYY		Consumer Agencies								
02000		Administration								
02160		Volunteer Services (20 Fund)		2,767	48	2,357			1,821	
02211		Risk Management (41 Fund)		2,087	36	1,777			4,006	
02220		Management Analysis		16,500	284	14,053			4,365	
02305		Building Construction		16,373	282	13,945			2,965	
02307		Plant Management (Consolidated)		125,995	2,168	107,308			34,309	
02310		Building Fund Operations (69 Fund)		242	4	206			14,841	
02409		IISAC (10 and 20 Fund)		1,165	20	992			681	
02410		Computer Services/Telecomm (97 Fund)		135,001	2,323	114,977			86,604	
02430		911 Emergency (17 Fund)							10,976	
02443		Records Center/Micrographics		12,136	209	10,336			7,414	
02510		Cooperative Purchasing (94 Fund)		1,949	34	1,660			844	
02511		Materials Management		52	1	44			3,883	
02512		Materials Distribution (94 Fund)		5,615	97	4,783			3,941	
02513		Central Stores (93 Fund)		8,377	144	7,135			56,758	
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)		9,282	160	7,905			51,735	
02515		Minnesota Bookstore (84 Fund)		11,473	197	9,771			11,369	
02518		Central Mail - Addressing/Inserting (98 Fund)		3,932	68	3,349			2,418	
02520		Printing - 92 Fund		25,621	441	21,821			55,716	
99XXX		OTHER (inc Non-Allowable 10 Fund)								
02140		Oil Overcharge (17 Fund)		634	11	540			300	
02141		Development Disabilities (30 Fund)		3,771	65	3,211			3,632	
02142		STAR (20, 30 Funds)		2,525	43	2,151			2,179	
02113		Public Broadcasting (10 Fund)								
02303		Gov's Residence Council (69 Fund)							463	
02444		Public Info Policy Analysis - PIPA (10 Fund)		2,127	37	1,812			463	
02508		Electronic Data Interchange (EDI)							47	
02509		Electronic Equipment Rental		17		15			397	
02525		State Building Code (10 Fund)		15,728		13,395			3,159	
01000		MILITARY AFFAIRS				3,367				
04000		AGRICULTURE				4,532				
07000		PUBLIC SAFETY				17,576				
08000		OMBUDSMAN CORRECTIONS				81				
09100		GAMING-ADMIN UNIT								
09200		GAMBLING CONTROL				363				
09300		PARI-MUTUAL RACING				31				
09400		STATE LOTTERY				2,077				
11000		EXAM BOARDS								
11008		BARBERS				18				
11010		ELECTRICITY				209				
11015		MEDICAL EXAMINERS				290				
11016		NURSING				270				
11018		PHARMACY				89				
11020		ARCHITECTS & ENGINEERING				66				
11021		DENTISTRY				77				
11050		BOXING				15				
11104		CHIROPRACTORS				43				
11118		PSYCHOLOGY				63				
11119		OPTOMETRY				10				
11133		NURSING HOME ADM				19				
11200		SOCIAL WRK & MNTL HLTH								
11210		SOCIAL WRK LIC BD				86				
11220		MARR & FAMILY THERAPY BD				15				
11310		ABSTRACTORS								
11320		ACCOUNTANCY				48				
11330		PODIATRY								
11340		VETERINARY MEDICINE				12				
11375		PRIVATE DETECTIVE BOARD				14				

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1994 (Actual)

			Equip. Cost	Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	Net Costs	SWA Trans	SWA Trans	Net Costs	
Sched. No.	Dept. Div.	Name	Allocable Costs & Applicable Credits	1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.4 Admin Mgmt Employee Assistance	2.5 Admin Mgmt Personnel Office	2.6 Admin Mgmt Fiscal Services	2.6A Admin Mgmt Fiscal "A"	2.6B Admin Mgmt Fiscal "B"	3.2 Bureau of Facilities Mgmt
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.					54					
99100		WORLD TRADE CTR.					50					
99150		REGIONAL TRANSIT BOARD										
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK					5					
99270		AMATEUR SPORTS					82					
99300		SENTENCING GUIDELINES					63					
99420		MN/WIS BNDRY AREA										
99430		UNIFORM LAWS CMSN										
99440		MENTAL HEALTH & RETARDATION OMBUDS AN					162					
99460		HAZARDOUS SUBSTANCES BOARD					10					
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL					96					
99550		Higher Education Board					57					
99620		HIGHER ED FAC AUTH					30					
99640		ETHICAL PRACTICES BOARD					65					
99690		HEARING EXAMINER					779					
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS					42					
99750		COUNCIL ON SPANISH MINNESOTANS					43					
99760		COUNCIL ON ASIAN MINNESOTANS					36					
99780		SOIL & WATER RES					488					
99800		FINANCE-DEBT SERVICE										
99901		VETS OF FOREIGN WARS										
99902		DISABLED AMERICAN VETS										
99906		FINANCE NON-OPERATING										
99908		COMMUNICATION IMPAIRED BD					31					
99909		TRANSPORTATION REGULATION BOARD					82					
99910		MINNESOTA TECHNOLOGY INC.										
99920		MN Business Finance					20					
99998		COMPUTER TEST/TRAINING										
99999		OTHER OTHER	(5,454,379)									
Statewide Totals			37,937,765	2	0	0	3	0	0	1	0	0

Location of General Support Costs			Obj 0-3 Costs	No. of Leases	Telephone Costs	Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans
Multiple Rate Method												
Fiscal Year 1994 (Actual)												
Head No.	Dept. Div.	Name	3.3 Plant Mgmt Resource Recovery	3.4 Facilities Management Leasing	4.2 Intertech Telecom- munications	5.2 Bureau of Operations Mgmt	5.3 Operations Materials Management	5.4 Operations Central Mail	6.3 Planning and Information Mgmt	7.2 Department of Finance	8.2 Finance Budgets	8.3 Finance Agency Controllers
99YYY		Consumer Agencies										
02000		Administration										
02160		Volunteer Services (20 Fund)	76	775	175		335	713	31			268
02211		Risk Management (41 Fund)	777	388	67		3,683	33	35			590
02220		Management Analysis	366	388	543		2,143	197	52			643
02305		Building Construction	574	388	586		3,348	166	6			437
02307		Plant Management (Consolidated)	5,138	1,550	2,905		10,313	91	617			5,053
02310		Building Fund Operations (69 Fund)	17				68,039					2,186
02409		IISAC (10 and 20 Fund)	28		29		268	52	12			100
02410		Computer Services/Telecomm (97 Fund)	10,931	775	8,212		27,524	1,904	620			12,755
02430		911 Emergency (17 Fund)	910		111		4,755	1	19			1,617
02443		Records Center/Micrographics	221	2,325	261		2,411	54				1,092
02510		Cooperative Purchasing (94 Fund)	61		330			10				124
02511		Materials Management		388			804					572
02512		Materials Distribution (94 Fund)	141		135		67	91				580
02513		Central Stores (93 Fund)	1,366		100		4,353	152	14			8,360
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)	658	388	257		36,229	91	456			7,620
02515		Minnesota Bookstore (84 Fund)	493		881		1,406	3,920	27			1,675
02518		Central Mail - Addressing/Inserting (98 Fund)	62	2,325	15		134					356
02520		Printing - 92 Fund	1,140		495		2,411	43	55			8,206
99XXX		OTHER (inc Non-Allowable 10 Fund)										
02140		Oil Overcharge (17 Fund)	11		14		603	3	13			44
02141		Development Disabilities (30 Fund)	181	388	744		2,813	758	22			535
02142		STAR (20, 30 Funds)	99	775	172		1,272	401	16			321
02113		Public Broadcasting (10 Fund)										
02303		Gov's Residence Council (69 Fund)	3	388			201	3				68
02444		Public Info Policy Analysis - PIPA (10 Fund)	50		92			53	26			68
02508		Electronic Data Interchange (EDI)										7
02509		Electronic Equipment Rental			1							58
02525		State Building Code (10 Fund)	415		812		335	843	90			465
01000		MILITARY AFFAIRS	4,537	12,788	16,280		6,094		54			7,045
04000		AGRICULTURE	6,326	4,650	12,672		73,396	6,869	643			17,021
07000		PUBLIC SAFETY	23,963	22,088	65,815		129,917	96,160	78,092			161,487
08000		OMBUDSMAN CORRECTIONS	97		149		335	36	24			165
09100		GAMING-ADMIN UNIT										
09200		GAMBLING CONTROL	421	1,550	1,042		536	309	30			916
09300		PARI-MUTUAL RACING	65		320		536		82			334
09400		STATE LOTTERY	1,826	1,550								519
11000		EXAM BOARDS										
11008		BARBERS	25		23		134	653	7			235
11010		ELECTRICITY	1,091	775	560		1,607		557			1,516
11015		MEDICAL EXAMINERS	421		691		4,085	1,495	70			2,002
11016		NURSING	348	388	402		670	7,021	1,439			1,944
11018		PHARMACY	133	388	194		201	133	467			655
11020		ARCHITECTS & ENGINEERING	123		160		1,005	1,277	270			777
11021		DENTISTRY	125		294		1,540	448	221			744
11050		BOXING	14		30		67	131				101
11104		CHIROPRACTORS	64	388	93		603	26	524			524
11118		PSYCHOLOGY	70		87		536	81	428			428
11119		OPTOMETRY	15		57		134	32	202			202
11133		NURSING HOME ADM	38		90		134	433	328			262
11200		SOCIAL WRK & MNTL HLTH										
11210		SOCIAL WRK LIC BD	98		231		134	129	467			632
11220		MARR & FAMILY THERAPY BD	20		44		201	792	78			202
11310		ABSTRACTORS										4
11320		ACCOUNTANCY	105	388	128		804	13	488			705
11330		PODIATRY	7		17		201					114
11340		VETERINARY MEDICINE	23		36		201	525				172
11375		PRIVATE DETECTIVE BOARD	14		43		201					95

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1994 (Actual)

Sched. No.	Dept. Div.	Name	Obj 0-3 Costs 3.3 Plant Mgmt Resource Recovery	No. of Leases 3.4 Facilities Management Leasing	Telephone Costs 4.2 Intertech Telecom- munications	Net Costs 5.2 Bureau of Operations Mgmt	A44 Trans 5.3 Operations Materials Management	Postage Costs 5.4 Operations Central Mail	Computer Svcs 6.3 Planning and Information Mgmt	Net Costs 7.2 Department of Finance	Net Costs 8.2 Finance Budgets	SWA Trans 8.3 Finance Agency Controllers
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.	59	388	622		2,478	255	1			230
99100		WORLD TRADE CTR.	161				67	32				488
99150		REGIONAL TRANSIT BOARD										6
99200		HUMANITIES COMMISSION										6
99245		VOYAGEURS PARK	14		122		201					115
99270		AMATEUR SPORTS	99		227		804					263
99300		SENTENCING GUIDELINES	72	388	114		737	277	3			165
99420		MNAVIS BNDRY AREA	1									20
99430		UNIFORM LAWS CMSN	6									10
99440		MENTAL HEALTH & RETARDATION OMBUDS	199	388	565		469	70	43			261
99460		HAZARDOUS SUBSTANCES BOARD	25		28		201	7	250			83
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL	128	1,550	350		804	563	116			423
99550		Higher Education Board	153		489		1,674	122	9			272
99620		HIGHER ED FAC AUTH	38		125							11
99640		ETHICAL PRACTICES BOARD	92	388			1,005		553			317
99690		HEARING EXAMINER	1,312	1,163	2,701		3,616	292	75			1,699
99700		SCIENCE MUSEUM										2
99710		COUNCIL ON BLACK MINNESOTANS	60		118		268	1,338				270
99750		COUNCIL ON SPANISH MINNESOTANS	57	1,163	178		1,071	459	10			242
99760		COUNCIL ON ASIAN MINNESOTANS	52		108		201	220	6			256
99780		SOIL & WATER RES	637	3,875	2,551		55,449	32	32			1,921
99800		FINANCE-DEBT SERVICE										1,036
99901		VETS OF FOREIGN WARS		388								2
99902		DISABLED AMERICAN VETS		388								2
99906		FINANCE NON-OPERATING	685				6,630	51				6,630
99908		COMMUNICATION IMPAIRED BD	1,079		18,803		1,005	231	573			366
99909		TRANSPORTATION REGULATION BOARD	160		151		67	76	10			149
99910		MINNESOTA TECHNOLOGY INC.	1,429		7,130		2,009					3,298
99920		MN Business Finance	53		372		469					177
99998		COMPUTER TEST/TRAINING										29
99999		OTHER OTHER	5	5,038			67					217
Statewide Totals			3	19	4	0	6	3	4	0	(1)	(2)

Allocation of General Support Costs
Multiple Rate Method
Fiscal Year 1994 (Actual)

		Number of AID's	Net Costs	SWA Trans	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs
Sched. No.	Dept. Div.	8.4 Finance Budget Support	9.2 Finance Accounting Dept	9.3 Finance Accounting Services	10.2 Finance Other	10.3 Finance Financial Reporting	10.4 Finance Central Payroll	10.5 Finance Single Audit	11.2 Department of Employee Relations	11.3 DOER Personnel Administration	12.2 Department of Mediation Services
Name											
First Stepdown											
1.2	02000										
Equipment Use Charge											
DEPARTMENT OF ADMINISTRATION											
2.2	02001										
BUREAU OF ADMINISTRATIVE MANAGEMEN											
2.3	02110										
Commissioner											
2.4	02111										
Employee Assistance Program											
2.5	02120										
Personnel Services											
2.6	02130										
Fiscal Services											
2.6A	02130A										
Fiscal A 45% (Gen'l Fund)											
2.6B	02130B										
Fiscal B 55% (ISF)											
2.7	02111										
Admin Mgmt - Non allocable											
3.2	02300										
BUREAU OF FACILITIES MANAGEMENT											
3.3	02307										
Plant Mgmt - Resource Recovery											
3.4	02320										
Real Estate Mgt - Leasing (10 Fund)											
3.5	02320A										
Real Estate Mgmt - Non Allocable											
4.2	02430										
Telecommunications (Allocable 10 Fd)											
5.2	02500										
BUREAU OF OPERATIONS MANAGEMENT											
5.3	02511										
Materials Management - Allocable 10 Fund											
5.4	02519										
Central Mail - Allocable 10 Fd											
6.3	02411										
Planning and Info Mgmt (old IPO)											
7.2	10000										
DEPARTMENT OF FINANCE											
8.2	10000C										
FINANCE-BUDGETS											
8.3	10000E										
FINANCE- AGENCY CONTROLLERS											
8.4	10000F	(679,072)									
FINANCE-BUDGET SUPPORT											
8.5	10000G										
FINANCE-BUDGET GENL GOVT											
9.2	10000H		(1,152,910)								
FINANCE-ACCOUNTING											
9.3	10000I		262,360	(3,199,936)							
FINANCE-ACCOUNTING											
9.4	10000J		877,831								
FINANCE-ACCOUNTING - SSP											
9.5	10000K		12,719								
FINANCE-ACCOUNTING GENL GOVT											
10.2	10000L				(111,260)						
FINANCE-OTHER											
10.3	10000M				22,897	(279,233)					
FINANCE-OTHER FINANCIAL RPTG											
10.4	10000N				51,059		(622,676)				
FINANCE-OTHER CENTRAL PAYROLL											
10.5	10000O				1,327			(16,188)			
FINANCE-OTHER SINGLE AUDIT											
10.6	10000P				35,977						
FINANCE-OTHER GENL GOVT											
11.2	24000	4,219		59,525		5,194	2,516		(792,646)		
DEPARTMENT OF EMPLOYEE RELATIONS											
11.3	24000A								624,024	(5,864,246)	
EMPLOYEE REL-PRSNL ADMN											
11.4	24000B								168,622		
EMPLOYEE REL-ALL OTHER											
12.2	45000	620		1,485		130	247			3,223	(21,488)
DEPARTMENT OF MEDIATION SERVICES											
12.3	45000										744
MEDIATIONS SVCS-STATE AGENCIES											
12.4	45001										20,744
MEDIATION SVCS-OTHER											
13.2	49000	434		2,087		182	957			10,186	
OFFICE OF THE LEGISLATIVE AUDITOR											
13.3	49001										
LEGIS AUDITS-FINANCIAL AUDITS											
13.4	49002										
LEGIS AUDITS-PROGRAM AUDITS											
13.5	49003										
LEGIS AUDITS-SINGLE AUDITS											
13.6	49004										
LEGIS AUDITS-GENERAL GOVT											
14.2	64000	682		4,714		411	153			1,931	
TREASURER'S OFFICE											
14.3	64000A										
TREASURER-TREASURY											
14.4	64000B										
TREASURER-OTHER											
15.2	06000	5,894		19,646		1,714	5,189	4		54,307	
OFFICE OF THE ATTORNEY GENERAL											
15.3	06000A										
ATTY GENL-LEGAL SERVICES											
15.4	06000B										
ATTY GENL-OTHER											
16.2	61000										
STATE AUDITOR - SINGLE AUDIT											

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1994 (Actual)

		Number of AID's	Net Costs	SWA Trans	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg FTE	Net Costs
Sched No.	Dept. Div. Name	8.4 Finance Budget Support	9.2 Finance Accounting Dept	9.3 Finance Accounting Services	10.2 Finance Other	10.3 Finance Financial Reporting	10.4 Finance Central Payroll	10.5 Finance Single Audit	11.2 Department of Employee Relations	11.3 DOER Personnel Administration	12.2 Department of Mediation Services
99YYY	Consumer Agencies										
02000	Administration										
02160	Volunteer Services (20 Fund)	372		842		73	78	1		711	
02211	Risk Management (41 Fund)	434		1,852		162	59			536	
02220	Management Analysis	434		2,017		176	545			4,239	
02305	Building Construction	1,179		1,371		120	428	8		4,207	
02307	Plant Management (Consolidated)	1,551		15,858		1,384	3,655			32,370	
02310	Building Fund Operations (69 Fund)	310		6,859		599	25			62	
02409	IISAC (10 and 20 Fund)	62		315		27	25			299	
02410	Computer Services/Telecomm (97 Fund)	4,963		40,028		3,493	3,360			34,684	
02430	911 Emergency (17 Fund)	310		5,073		443	46				
02443	Records Center/Micrographics	310		3,427		299	361			3,118	
02510	Cooperative Purchasing (94 Fund)	186		390		34	65			501	
02511	Materials Management	124		1,795		157	16			13	
02512	Materials Distribution (94 Fund)	496		1,821		159	236			1,443	
02513	Central Stores (93 Fund)	124		26,233		2,289	263			2,152	
02514	Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)	434		23,912		2,087	290			2,385	
02515	Minnesota Bookstore (84 Fund)	310		5,255		459	325			2,948	
02518	Central Mail - Addressing/Inserting (98 Fund)	62		1,118		98	236			1,010	
02520	Printing - 92 Fund	62		25,752		2,247	1,064			6,582	
99XXX	OTHER (inc Non-Allowable 10 Fund)										
02140	Oil Overcharge (17 Fund)	186		139		12	28	1		163	
02141	Development Disabilities (30 Fund)	1,427		1,679		146	83	5		969	
02142	STAR (20, 30 Funds)	434		1,007		88	45	3		649	
02113	Public Broadcasting (10 Fund)	496									
02303	Gov's Residence Council (69 Fund)	434		214		19					
02444	Public Info Policy Analysis - PIPA (10 Fund)	62		214		19	46			547	
02508	Electronic Data Interchange (EDI)			22		2					
02509	Electronic Equipment Rental	62		184		16	6			4	
02525	State Building Code (10 Fund)	186		1,460		127	333			4,041	
01000	MILITARY AFFAIRS	6,390		22,107		1,929	5,652	68		50,284	
04000	AGRICULTURE	17,991		53,414		4,661	6,689	6		67,679	
07000	PUBLIC SAFETY	30,399		506,766		44,221	27,562	207		262,459	
08000	OMBUDSMAN CORRECTIONS	124		516		45	111			1,215	
09100	GAMING-ADMIN UNIT										
09200	GAMBLING CONTROL	186		2,873		251	514			5,417	
09300	PARI-MUTUAL RACING	1,241		1,048		91	44			456	
09400	STATE LOTTERY	62		1,630		142	2,761			31,013	
11000	EXAM BOARDS										
11008	BARBERS	124		739		64	19			271	
11010	ELECTRICITY	310		4,758		415	287			3,128	
11015	MEDICAL EXAMINERS	310		6,281		548	413			4,331	
11016	NURSING	310		6,100		532	384			4,035	
11018	PHARMACY	248		2,055		179	116			1,332	
11020	ARCHITECTS & ENGINEERING	124		2,439		213	105			984	
11021	DENTISTRY	186		2,336		204	96			1,151	
11050	BOXING	124		318		28	22			222	
11104	CHIROPRACTORS	248		1,645		144	59			643	
11118	PSYCHOLOGY	186		1,344		117	86			946	
11119	OPTOMETRY	186		634		55	14			156	
11133	NURSING HOME ADM	186		823		72	28			281	
11200	SOCIAL WRK & MNTL HLTH										
11210	SOCIAL WRK LIC BD	186		1,983		173	133			1,281	
11220	MARR & FAMILY THERAPY BD	186		633		55	23			225	
11310	ABSTRACTORS	124		13		1					
11320	ACCOUNTANCY	124		2,211		193	47			717	
11330	PODIATRY	186		357		31					
11340	VETERINARY MEDICINE	186		538		47	24			187	
11375	PRIVATE DETECTIVE BOARD	124		297		26	22			210	

Location of General Support Costs		Number of AID's	Net Costs	SWA Trans	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg FTE	Net Costs	
Multiple Rate Method												
Fiscal Year 1994 (Actual)												
Agency No.	Dept. Div.	Name	8.4 Finance Budget Support	9.2 Finance Accounting Dept	9.3 Finance Accounting Services	10.2 Finance Other	10.3 Finance Financial Reporting	10.4 Finance Central Payroll	10.5 Finance Single Audit	11.2 Department of Employee Relations	11.3 DOER Personnel Administration	12.2 Department of Mediation Services
11380		PEACE OFFICERS	744		2,245		196	121			1,462	
12000		HEALTH	51,492		109,716		9,574	14,666	453		149,149	
13000		COMMERCE	2,233		30,372		2,650	3,475			37,379	
14000		ANIMAL HEALTH BD	806		5,535		483	773	1		4,846	
17000		HUMAN RIGHTS	1,613		2,301		201	956	1		9,146	
18000		OFFICE OF ENVIRONMENTAL ASSISTANCE	3,040		4,787		418	619	1		6,608	
19000		INDIAN AFFAIRS	1,427		1,216		106	85			941	
21000		ECONOMIC SECURITY	8,375		270,421		23,597	29,948	1,400		299,713	
22000		TRADE & ECON DEV	14,765		27,272		2,380	3,326	288		31,788	
25000		CENTER FOR ARTS ED.	1,427		10,932		954	751			8,329	
26000		STATE UNIV SYSTEM	4,901		153,223		13,371	55,615	36		710,936	
27000		COMMUNITY COLLEGE BD	6,576		154,895		13,516	31,331	37		516,335	
28000		SENATE	248		1,418		124					
29000		NATURAL RESOURCES	115,950		287,279		25,069	81,703	90		392,714	
30000		PLANNING	2,978		6,103		533	1,136	1		12,127	
31000		HOUSE OF REPRESENTATIVES	558		1,316		115					
32000		POLLUTION CONTROL	38,774		60,670		5,294	13,932	84		113,978	
33000		TRIAL COURTS	5,335		27,988		2,442	6,429			97,969	
34000		HOUSING FINANCE	3,846		15,896		1,387	2,641	371		21,624	
36000		EDUCATION-VO-TECH	15,323		22,123		1,930	1,682	118		16,309	
37000		EDUCATION-CENTRAL OFFICE	38,898		86,793		7,574	5,297	1,431		54,010	
37001		EDUCATION-FARIBAULT SCHOOLS	4,777		6,507		568	2,837			25,315	
38000		INVESTMENT BOARD	2,730		1,385		121	337			3,576	
39000		GOVERNORS OFFICE	931		4,787		418	624			7,735	
40000		HISTORICAL SOCIETY	1,303		802		70					
41000		WRKRS COMP CT OF APPEALS	124		448		39	282			3,116	
42000		LABOR & INDUSTRY	9,492		44,947		3,922	6,396	16		55,708	
43000		IRON RANGE RESOURCES	4,653		17,589		1,535	1,695			19,592	
48000		LABOR INTERPRETIVE CENTER										
50000		ARTS BOARD	2,233		3,153		275	237	5		2,296	
51000		LEGISLATIVE COMMISSIONS	2,171		4,559		398					
52000		PUBLIC DEFENSE BOARD	1,365		9,302		812	1,892	1		40,189	
53000		SECRETARY OF STATE	1,551		5,867		512	902			8,898	
55000		HUMAN SERVICES-CENTRAL OFFICE	40,635		149,396		13,037	16,816	9,692		185,156	
55000A		HUMAN SERVICES-INSTITUTIONS	33,253		101,491		8,856	92,690			750,238	
58000		COURT OF APPEALS	186		926		81	976			12,482	
60000		HIGHER ED COORD BD	4,095		13,855		1,209	2,767	14		9,444	
61000		STATE AUDITOR	744		5,581		487	1,746			17,798	
62000		STATE RETIREMENT	744		4,185		365	570			5,626	
63000		PUBLIC EMPLOYEE RETIREMENT ASSN	869		6,850		598	1,036			10,186	
65000		JUDICIAL	4,405		14,031		1,224	2,708	2		25,360	
66000		MN MUNICIPAL BOARD	248		800		70	56			592	
67000		REVENUE	7,817		64,628		5,640	21,725			181,053	
68000		TAX COURT	124		439		38	79			926	
69000		TEACHERS RETIREMENT	124		2,962		258	816			7,705	
75000		VETERANS AFFAIRS	1,055		7,771		678	426	25		4,410	
75000A		VETERANS HOME BD	8,437		30,877		2,694	9,625			84,904	
77000		ZOO	8,747		29,026		2,533	3,370			33,382	
78000		CORRECTIONS	66,381		162,124		14,147	39,888	23		391,882	
79000		TRANSPORTATION	24,381		229,220		20,002	81,744	1,754		752,694	
80000		PUBLIC SERVICE	3,784		10,583		923	2,026	3		19,127	
81000		U OF M	4,032		185		16					
82000		PUBLIC UTIL COMM	682		3,387		296	618			6,639	
99000		MISC OTHER BOARDS										
99010		ACADEMY OF SCIENCE	62		13		1					
99025		MILITARY ORDER PURPLE HEART	62		5		0					
99030		MN Safety Council	62		6		0					
99036		COUNCIL ON VO-TECH ED.	434		1,106		97	55	1		370	
99041		HORTICULTURE	62		6		0					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1994 (Actual)

		Number of AID's	Net Costs	SWA Trans	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg FTE	Net Costs
Sched. No.	Dept. Div. Name	8.4 Finance Budget Support	9.2 Finance Accounting Dept	9.3 Finance Accounting Services	10.2 Finance Other	10.3 Finance Financial Reporting	10.4 Finance Central Payroll	10.5 Finance Single Audit	11.2 Department of Employee Relations	11.3 DOER Personnel Administration	12.2 Department of Mediation Services
99042	PUBLIC EMPLOYEE REL BD										
99050	CAPITOL AREA ARCH.	496		723		63	102			812	
99100	WORLD TRADE CTR.	682		1,530		134	76			751	
99150	REGIONAL TRANSIT BOARD	248		18		2					
99200	HUMANITIES COMMISSION	124		20		2					
99245	VOYAGEURS PARK	62		362		32	7			81	
99270	AMATEUR SPORTS	248		826		72	94			1,222	
99300	SENTENCING GUIDELINES	372		519		45	77			935	
99420	MN/WIS BNDRY AREA	62		63		5					
99430	UNIFORM LAWS CMSN	62		30		3					
99440	MENTAL HEALTH & RETARDATION OMBUDS	124		819		71	229			2,419	
99460	HAZARDOUS SUBSTANCES BOARD	62		260		23	26			153	
99500	HEALTH CARE COMMISSION										
99510	DISABILITY COUNCIL	620		1,327		116	134			1,438	
99550	Higher Education Board	186		855		75	66			847	
99620	HIGHER ED FAC AUTH	62		35		3	45			444	
99640	ETHICAL PRACTICES BOARD	1,055		996		87	86			975	
99690	HEARING EXAMINER	558		5,332		465	1,082			11,633	
99700	SCIENCE MUSEUM	124		8		1					
99710	COUNCIL ON BLACK MINNESOTANS	993		848		74	40			622	
99750	COUNCIL ON SPANISH MINNESOTANS	869		758		66	44			647	
99760	COUNCIL ON ASIAN MINNESOTANS	744		804		70	46			533	
99780	SOIL & WATER RES	2,544		6,028		526	651	2		7,292	
99800	FINANCE-DEBT SERVICE	7,569		3,251		284		1			
99901	VETS OF FOREIGN WARS	62		6		0					
99902	DISABLED AMERICAN VETS	62		6		0					
99906	FINANCE NON-OPERATING	2,978		20,804		1,815	5	14			
99908	COMMUNICATION IMPAIRED BD	186		1,150		100	31			470	
99909	TRANSPORTATION REGULATION BOARD	186		467		41	115			1,219	
99910	MINNESOTA TECHNOLOGY INC.	2,295		10,349		903		19			
99920	MN Business Finance	62		556		49	21			304	
99998	COMPUTER TEST/TRAINING	496		91		8					
99999	OTHER OTHER	3,040		680		59	234				
Statewide Totals		(12)	0	2	0	(2)	3	(1)	0	2	0

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1994 (Actual)			Avg. FTE	Net Costs	Avg. OLA Hrs	Program Audit Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed \$ Rec'd
Sched. No.	Dept. Div.	Name	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.4 OLA Program Audits	13.5 OLA Single Audits	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 Office of the Attorney General	15.3 OAG Legal Services	16.2 State Auditor Single Audts
99YYY		Consumer Agencies										
02000		Administration										
02160		Volunteer Services (20 Fund)	6						21			6
02211		Risk Management (41 Fund)	4						46			
02220		Management Analysis	36						50			
02305		Building Construction	35						34			41
02307		Plant Management (Consolidated)	271						390			
02310		Building Fund Operations (69 Fund)	1						169			
02409		IISAC (10 and 20 Fund)	3						8			
02410		Computer Services/Telecomm (97 Fund)	291						985			
02430		911 Emergency (17 Fund)							125			
02443		Records Center/Micrographics	26						84			
02510		Cooperative Purchasing (94 Fund)	4						10			
02511		Materials Management							44			
02512		Materials Distribution (94 Fund)	12						45			
02513		Central Stores (93 Fund)	18						645			
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)	20						588			
02515		Minnesota Bookstore (84 Fund)	25						129			
02518		Central Mail - Addressing/Inserting (98 Fund)	8						27			
02520		Printing - 92 Fund	55						633			
99XXX		OTHER (inc Non-Allowable 10 Fund)										
02140		Oil Overcharge (17 Fund)	1						3			5
02141		Development Disabilities (30 Fund)	8						41			26
02142		STAR (20, 30 Funds)	5						25			18
02113		Public Broadcasting (10 Fund)										
02303		Gov's Residence Council (69 Fund)							5			
02444		Public Info Policy Analysis - PIPA (10 Fund)	5						5			
02508		Electronic Data Interchange (EDI)							1			
02509		Electronic Equipment Rental							5			
02525		State Building Code (10 Fund)	34						36			
01000		MILITARY AFFAIRS	421		10,507		22,466		544			343
04000		AGRICULTURE	567		19,472				1,314			31
07000		PUBLIC SAFETY	2,200		49,057	36,117	11,465		12,741			1,041
08000		OMBUDSMAN CORRECTIONS	10		1,378				13			
09100		GAMING-ADMIN UNIT			241							
09200		GAMBLING CONTROL	45		4,975				71			
09300		PARI-MUTUAL RACING	4		4,286				26			
09400		STATE LOTTERY	260		24,108				40			
11000		EXAM BOARDS										
11008		BARBERS	2						18			
11010		ELECTRICITY	26		4,340				117			
11015		MEDICAL EXAMINERS	36		5,991				154			
11016		NURSING	34		2,602				150			
11018		PHARMACY	11		2,362				51			
11020		ARCHITECTS & ENGINEERING	8		1,695				60			
11021		DENTISTRY	10		1,498				57			
11050		BOXING	2						8			
11104		CHIROPRACTORS	5		1,432				40			
11118		PSYCHOLOGY	8		1,367				33			
11119		OPTOMETRY	1		1,979				16			
11133		NURSING HOME ADM	2		1,629				20			
11200		SOCIAL WRK & MNTHL HLTH			4,548							
11210		SOCIAL WRK LIC BD	11						49			
11220		MARR & FAMILY THERAPY BD	2						16			
11310		ABSTRACTORS										
11320		ACCOUNTANCY	6		2,569				54			
11330		PODIATRY			929				9			
11340		VETERINARY MEDICINE	2		1,695				13			
11375		PRIVATE DETECTIVE BOARD	2						7			

ocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 1994 (Actual)

		Avg. FTE	Net Costs	Avg. OLA Hrs	Program Audit Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed \$ Rec'd
		12.3	13.2	13.3	13.4	13.5	14.2	14.3	15.2	15.3	16.2
		Mediation	Office of the	OLA	OLA	OLA	State	Treasurer	Office of the	OAG	State
		State	Legislative	Financial	Program	Single	Treasurer's	Treasury	Attorney	Legal	Auditor
		Agencies	Auditor	Audits	Audits	Audits	Office	Allocable	General	Services	Single Audts
99042	PUBLIC EMPLOYEE REL BD										
99050	CAPITOL AREA ARCH.	7		5,303				18			
99100	WORLD TRADE CTR.	6		15,372				38			
99150	REGIONAL TRANSIT BOARD										
99200	HUMANITIES COMMISSION										
99245	VOYAGEURS PARK	1		612				9			
99270	AMATEUR SPORTS	10		3,586				20			
99300	SENTENCING GUIDELINES	8		1,990				13			
99420	MN/WIS BNDRY AREA							2			
99430	UNIFORM LAWS CMSN							1			
99440	MENTAL HEALTH & RETARDATION OMBUDS	20		1,891				20			
99460	HAZARDOUS SUBSTANCES BOARD	1		1,684				6			
99500	HEALTH CARE COMMISSION										
99510	DISABILITY COUNCIL	12		4,504				33			
99550	Higher Education Board	7		3,488				21			
99620	HIGHER ED FAC AUTH	4						1			
99640	ETHICAL PRACTICES BOARD	8		4,406				24			
99690	HEARING EXAMINER	98		3,149				131			
99700	SCIENCE MUSEUM										
99710	COUNCIL ON BLACK MINNESOTANS	5		4,187				21			
99750	COUNCIL ON SPANISH MINNESOTANS	5		10,168				19			
99760	COUNCIL ON ASIAN MINNESOTANS	4		4,450				20			1
99780	SOIL & WATER RES	61		6,374				148			9
99800	FINANCE-DEBT SERVICE							80			4
99901	VETS OF FOREIGN WARS			4,504							
99902	DISABLED AMERICAN VETS										
99906	FINANCE NON-OPERATING							512			70
99908	COMMUNICATION IMPAIRED BD	4		1,082				28			
99909	TRANSPORTATION REGULATION BOARD	10		3,838				11			
99910	MINNESOTA TECHNOLOGY INC.			12,573				255			97
99920	MN Business Finance	3						14			
99998	COMPUTER TEST/TRAINING							2			
99999	OTHER OTHER				280,321			17		1,850,075	
Statewide Totals		(2)	0	(2)	1	1	0	1	0	0	0

Location of General Support Costs
Multiple Rate Method
Fiscal Year 1994 (Actual)

Sched. No.	Dept. Div.	Name	Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	Net Costs	SWA Trans	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases
			17.2	17.3	17.4	17.5	17.6	17.6A	17.6B	18.2	18.3	18.4
			Bureau of Admin. Mgmt.	Admin Mgmt Commissioner Office	Admin Mgmt Employee Assistance	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Admin Mgmt Fiscal "A"	Admin Mgmt Fiscal "B"	Bureau of Facilities Mgmt	Plant Mgmt Resource Recovery	Facilities Management Leasing
99YY		Consumer Agencies										
02000		Administration										
02160		Volunteer Services (20 Fund)		549	9	467			346		2	16
02211		Risk Management (41 Fund)		414	7	353			760		16	8
02220		Management Analysis		3,273	54	2,787			828		7	8
02305		Building Construction		3,248	54	2,766			563		12	8
02307		Plant Management (Consolidated)		24,991	412	21,285			6,511		104	33
02310		Building Fund Operations (69 Fund)		48	1	41			2,816		0	
02409		IISAC (10 and 20 Fund)		231	4	197			129		1	
02410		Computer Services/Telecomm (97 Fund)		26,778	441	22,806			16,436		221	16
02430		911 Emergency (17 Fund)							2,083		18	
02443		Records Center/Micrographics		2,407	40	2,050			1,407		4	49
02510		Cooperative Purchasing (94 Fund)		387	6	329			160		1	
02511		Materials Management		10		9			737			8
02512		Materials Distribution (94 Fund)		1,114	18	949			748		3	
02513		Central Stores (93 Fund)		1,662	27	1,415			10,771		28	
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)		1,841	30	1,568			9,818		13	8
02515		Minnesota Bookstore (84 Fund)		2,276	37	1,938			2,158		10	
02518		Central Mail - Addressing/Inserting (98 Fund)		780	13	664			459		1	49
02520		Printing - 92 Fund		5,082	84	4,328			10,574		23	
99XXX		OTHER (inc Non-Allowable 10 Fund)										
02140		Oil Overcharge (17 Fund)		126	2	107			57			
02141		Development Disabilities (30 Fund)		748	12	637			689		4	8
02142		STAR (20, 30 Funds)		501	8	427			414		2	16
02113		Public Broadcasting (10 Fund)										
02303		Gov's Residence Council (69 Fund)							88			8
02444		Public Info Policy Analysis - PIPA (10 Fund)		422	7	359			88		1	
02508		Electronic Data Interchange (EDI)							9			
02509		Electronic Equipment Rental		3		3			75			
02525		State Building Code (10 Fund)		3,120	51	2,657			599		8	
01000		MILITARY AFFAIRS			640						92	271
04000		AGRICULTURE			861						128	99
07000		PUBLIC SAFETY			3,339						484	469
08000		OMBUDSMAN CORRECTIONS			15						2	
09100		GAMING-ADMIN UNIT										
09200		GAMBLING CONTROL			69						9	33
09300		PARI-MUTUAL RACING			6						1	
09400		STATE LOTTERY			395						37	33
11000		EXAM BOARDS										
11008		BARBERS			3						1	
11010		ELECTRICITY			40						22	16
11015		MEDICAL EXAMINERS			55						9	
11016		NURSING			51						7	8
11018		PHARMACY			17						3	8
11020		ARCHITECTS & ENGINEERING			13						2	
11021		DENTISTRY			15						3	
11050		BOXING			3							
11104		CHIROPRACTORS			8						1	8
11118		PSYCHOLOGY			12						1	
11119		OPTOMETRY			2							
11133		NURSING HOME ADM			4						1	
11200		SOCIAL WRK & MNLT HLTH										
11210		SOCIAL WRK LIC BD			16						2	
11220		MARR & FAMILY THERAPY BD			3						0	
11310		ABSTRACTORS										
11320		ACCOUNTANCY			9						2	8
11330		PODIATRY										
11340		VETERINARY MEDICINE			2						0	
11375		PRIVATE DETECTIVE BOARD			3							

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1994 (Actual)

Sched. No.	Dept. Div.	Name	Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	Net Costs	SWA Trans	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases
			17.2	17.3	17.4	17.5	17.6	17.6A	17.6B	18.2	18.3	18.4
			Bureau of Admin. Mgmt.	Admin Mgmt Commissioner Office	Admin Mgmt Employee Assistance	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Admin Mgmt Fiscal "A"	Admin Mgmt Fiscal "B"	Bureau of Facilities Mgmt	Plant Mgmt Resource Recovery	Facilities Management Leasing
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.				10					1	8
99100		WORLD TRADE CTR.				10					3	
99150		REGIONAL TRANSIT BOARD										
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK				1						
99270		AMATEUR SPORTS				16					2	
99300		SENTENCING GUIDELINES				12					1	8
99420		MN/WIS BNDRY AREA										
99430		UNIFORM LAWS CMSN										
99440		MENTAL HEALTH & RETARDATION OMBUDS				31					4	8
99460		HAZARDOUS SUBSTANCES BOARD				2					1	
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL				18					3	33
99550		Higher Education Board				11					3	
99620		HIGHER ED FAC AUTH				6					1	
99640		ETHICAL PRACTICES BOARD				12					2	8
99690		HEARING EXAMINER				148					26	25
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS				8					1	
99750		COUNCIL ON SPANISH MINNESOTANS				8					1	25
99760		COUNCIL ON ASIAN MINNESOTANS				7					1	
99780		SOIL & WATER RES				93					13	82
99800		FINANCE-DEBT SERVICE										
99901		VETS OF FOREIGN WARS										8
99902		DISABLED AMERICAN VETS										8
99906		FINANCE NON-OPERATING									14	
99908		COMMUNICATION IMPAIRED BD				6					22	
99909		TRANSPORTATION REGULATION BOARD				16					3	
99910		MINNESOTA TECHNOLOGY INC.									29	
99920		MN Business Finance				4					1	
99998		COMPUTER TEST/TRAINING										
99999		OTHER OTHER										107
Statewide Totals			1	2	2	0	0	0	(1)	0	(6)	(14)

Location of General Support Costs		Telephone Costs	Net Costs	A44 Trans	Postage Costs	Computer Srvc	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs
Multiple Rate Method											
Fiscal Year 1994 (Actual)		19.2	20.2	20.3	20.4	21.3	22.2	23.2	23.3	23.4	24.2
Thed. No.	Dept. Div.	Intertech Telecommunications	Bureau of Operations Mgmt	Operations Materials Management	Operations Central Mail	Planning and Information Mgmt	Department of Finance	Finance Budgets	Finance Agency Controllers	Finance Budget Support	Finance Accounting Dept
		First Stepdown									
		Equipment Use Charge									
		DEPARTMENT OF ADMINISTRATION									
		BUREAU OF ADMINISTRATIVE MANAGEMENT									
		Commissioner									
		Employee Assistance Program									
		Personnel Services									
		Fiscal Services									
		Fiscal A 45% (Gen'l Fund)									
		Fiscal B 55% (ISF)									
		Admin Mgmt - Non allocable									
		BUREAU OF FACILITIES MANAGEMENT									
		Plant Mgmt - Resource Recovery									
		Real Estate Mgt - Leasing (10 Fund)									
		Real Estate Mgmt - Non Allocable									
		Telecommunications (Allocable 10 Fd)									
		BUREAU OF OPERATIONS MANAGEMENT									
		Materials Management - Allocable 10 Fund									
		Central Mail - Allocable 10 Fd									
		Planning and Info Mgmt (old IPO)									
		DEPARTMENT OF FINANCE									
		FINANCE-BUDGETS									
		FINANCE- AGENCY CONTROLLERS									
		FINANCE-BUDGET SUPPORT									
		FINANCE-BUDGET GENL GOVT									
		FINANCE-ACCOUNTING									
		FINANCE-ACCOUNTING									
		FINANCE-ACCOUNTING - SSP									
		FINANCE-ACCOUNTING GENL GOVT									
		FINANCE-OTHER									
		FINANCE-OTHER FINANCIAL RPTG									
		FINANCE-OTHER CENTRAL PAYROLL									
		FINANCE-OTHER SINGLE AUDIT									
		FINANCE-OTHER GENL GOVT									
		DEPARTMENT OF EMPLOYEE RELATIONS									
		EMPLOYEE REL-PRSNL ADMN									
		EMPLOYEE REL-ALL OTHER									
		DEPARTMENT OF MEDIATION SERVICES									
		MEDIATIONS SVCS-STATE AGENCIES									
		MEDIATION SVCS-OTHER									
		OFFICE OF THE LEGISLATIVE AUDITOR									
		LEGIS AUDITS-FINANCIAL AUDITS									
		LEGIS AUDITS-PROGRAM AUDITS									
		LEGIS AUDITS-SINGLE AUDITS									
		LEGIS AUDITS-GENERAL GOVT									
		TREASURER'S OFFICE									
		TREASURER-TREASURY									
		TREASURER-OTHER									
		OFFICE OF THE ATTORNEY GENERAL									
		ATTY GENL-LEGAL SERVICES									
		ATTY GENL-OTHER									
		STATE AUDITOR - SINGLE AUDIT									

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1994 (Actual)		Telephone Costs	Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs
Sched. No.	Dept. Div.	19.2 Intertech Telecom- munications	20.2 Bureau of Operations Mgmt	20.3 Operations Materials Management	20.4 Operations Central Mail	21.3 Planning and Information Mgmt	22.2 Department of Finance	23.2 Finance Budgets	23.3 Finance Agency Controllers	23.4 Finance Budget Support	24.2 Finance Accounting Dept
	Name										
99YYY	Consumer Agencies										
02000	Administration										
02160	Volunteer Services (20 Fund)	3		7	14	1			4	5	
02211	Risk Management (41 Fund)	1		74	1	1			9	6	
02220	Management Analysis	10		43	4	1			9	6	
02305	Building Construction	11		67	3				6	17	
02307	Plant Management (Consolidated)	54		207	2	12			74	23	
02310	Building Fund Operations (69 Fund)			1,363					32	5	
02409	IISAC (10 and 20 Fund)	1		5	1				1	1	
02410	Computer Services/Telecomm (97 Fund)	154		552	38	12			187	72	
02430	911 Emergency (17 Fund)	2		95		0			24	5	
02443	Records Center/Micrographics	5		48	1				16	5	
02510	Cooperative Purchasing (94 Fund)	6							2	3	
02511	Materials Management			16					8	2	
02512	Materials Distribution (94 Fund)	3		1	2				9	7	
02513	Central Stores (93 Fund)	2		87	3	0			122	2	
02514	Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)	5		726	2	9			112	6	
02515	Minnesota Bookstore (84 Fund)	17		28	79	1			25	5	
02518	Central Mail - Addressing/Inserting (98 Fund)			3					5	1	
02520	Printing - 92 Fund	9		48	1	1			120	1	
99XXX	OTHER (inc Non-Allowable 10 Fund)										
02140	Oil Overcharge (17 Fund)			12		0			1	3	
02141	Development Disabilities (30 Fund)	14		56	15	0			8	21	
02142	STAR (20, 30 Funds)	3		25	8	0			5	6	
02113	Public Broadcasting (10 Fund)									7	
02303	Gov's Residence Council (69 Fund)			4					1	6	
02444	Public Info Policy Analysis - PIPA (10 Fund)	2			1	1			1	1	
02508	Electronic Data Interchange (EDI)										
02509	Electronic Equipment Rental								1	1	
02525	State Building Code (10 Fund)	15		7	17	2			7	3	
01000	MILITARY AFFAIRS	305		122		1			103	93	
04000	AGRICULTURE	238		1,471		13			249	261	
07000	PUBLIC SAFETY	1,234		2,603	1,929	1,566			2,365	442	
08000	OMBUDSMAN CORRECTIONS	3		7	1	0			2	2	
09100	GAMING-ADMIN UNIT										
09200	GAMBLING CONTROL	20		11	6	1			13	3	
09300	PARI-MUTUAL RACING	6		11		2			5	18	
09400	STATE LOTTERY								8	1	
11000	EXAM BOARDS										
11008	BARBERS	0		3	13				3	2	
11010	ELECTRICITY	11		32		11			22	5	
11015	MEDICAL EXAMINERS	13		82	30	1			29	5	
11016	NURSING	8		13	141	29			28	5	
11018	PHARMACY	4		4	3	9			10	4	
11020	ARCHITECTS & ENGINEERING	3		20	26	5			11	2	
11021	DENTISTRY	6		31	9	4			11	3	
11050	BOXING	1		1	3				1	2	
11104	CHIROPRACTORS	2		12	1				8	4	
11118	PSYCHOLOGY	2		11	2				6	3	
11119	OPTOMETRY	1		3	1				3	3	
11133	NURSING HOME ADM	2		3	9	7			4	3	
11200	SOCIAL WRK & MNLT HLTH										
11210	SOCIAL WRK LIC BD	4		3	3	9			9	3	
11220	MARR & FAMILY THERAPY BD	1		4	16	2			3	3	
11310	ABSTRACTORS									2	
11320	ACCOUNTANCY	2		16	0	10			10	2	
11330	PODIATRY	0		4					2	3	
11340	VETERINARY MEDICINE	1		4	11				3	3	
11375	PRIVATE DETECTIVE BOARD	1		4					1	2	

Location of General Support Costs
 Multiple Rate Method
 State Fiscal Year 1994 (Actual)

		Telephone Costs	Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs
		19.2 Intertech Telecom- munications	20.2 Bureau of Operations Mgmt	20.3 Operations Materials Management	20.4 Operations Central Mail	21.3 Planning and Information Mgmt	22.2 Department of Finance	23.2 Finance Budgets	23.3 Finance Agency Controllers	23.4 Finance Budget Support	24.2 Finance Accounting Dept
Sched. No.	Dept. Div. Name										
99042	PUBLIC EMPLOYEE REL BD										
99050	CAPITOL AREA ARCH.	12		50	5				3	7	
99100	WORLD TRADE CTR.			1	1			7		10	
99150	REGIONAL TRANSIT BOARD									4	
99200	HUMANITIES COMMISSION									2	
99245	VOYAGEURS PARK	2		4				2		1	
99270	AMATEUR SPORTS	4		16				4		4	
99300	SENTENCING GUIDELINES	2		15	6			2		5	
99420	MN/WIS BNDRY AREA									1	
99430	UNIFORM LAWS CMSN									1	
99440	MENTAL HEALTH & RETARDATION OMBUDS	11		9	1	1		4		2	
99460	HAZARDOUS SUBSTANCES BOARD	1		4		5		1		1	
99500	HEALTH CARE COMMISSION										
99510	DISABILITY COUNCIL	7		16	11	2		6		9	
99550	Higher Education Board	9		34	2			4		3	
99620	HIGHER ED FAC AUTH	2								1	
99640	ETHICAL PRACTICES BOARD			20		11		5		15	
99690	HEARING EXAMINER	51		72	6	1		25		8	
99700	SCIENCE MUSEUM									2	
99710	COUNCIL ON BLACK MINNESOTANS	2		5	27			4		14	
99750	COUNCIL ON SPANISH MINNESOTANS	3		21	9			4		13	
99760	COUNCIL ON ASIAN MINNESOTANS	2		4	4			4		11	
99780	SOIL & WATER RES	48		1,111	1	1		28		37	
99800	FINANCE-DEBT SERVICE							15		110	
99901	VETS OF FOREIGN WARS									1	
99902	DISABLED AMERICAN VETS									1	
99906	FINANCE NON-OPERATING			133	1			97		43	
99908	COMMUNICATION IMPAIRED BD	353		20	5	11		5		3	
99909	TRANSPORTATION REGULATION BOARD	3		1	2			2		3	
99910	MINNESOTA TECHNOLOGY INC.	134		40				48		33	
99920	MN Business Finance	7		9				3		1	
99998	COMPUTER TEST/TRAINING									7	
99999	OTHER OTHER			1				3		44	
Statewide Totals		2	0	(6)	3	(5)	0	0	(4)	15	0

Allocation of General Support Costs
Multiple Rate Method
Fiscal Year 1994 (Actual)

		SWA Trans	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs	Avg. FTE	Net Costs	
Sched No.	Dept. Div.	24.3 Finance Accounting Services	25.2 Finance Other	25.3 Finance Financial Reporting	25.4 Finance Central Payroll	25.5 Finance Single Audit	26.2 Department of Employee Relations	26.3 DOER Personnel Administration	27.2 Department of Mediation Services	27.3 Mediation State Agencies	28.2 Office of the Legislative Auditor	
		First Stepdown										
1.2	02000	Equipment Use Charge										
		DEPARTMENT OF ADMINISTRATION										
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	02110	Commissioner										
2.4	02111	Employee Assistance Program										
2.5	02120	Personnel Services										
2.6	02130	Fiscal Services										
2.6A	02130A	Fiscal A 45% (Gen'l Fund)										
2.6B	02130B	Fiscal B 55% (ISF)										
2.7	02111	Admin Mgmt - Non allocable										
3.2	02300	BUREAU OF FACILITIES MANAGEMENT										
3.3	02307	Plant Mgmt - Resource Recovery										
3.4	02320	Real Estate Mgt - Leasing (10 Fund)										
3.5	02320A	Real Estate Mgmt - Non Allocable										
4.2	02430	Telecommunications (Allocable 10 Fd)										
5.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
5.3	02511	Materials Management - Allocable 10 Fund										
5.4	02519	Central Mail - Allocable 10 Fd										
6.3	02411	Planning and Info Mgmt (old IPO)										
7.2	10000	DEPARTMENT OF FINANCE										
8.2	10000C	FINANCE-BUDGETS										
8.3	10000E	FINANCE- AGENCY CONTROLLERS										
8.4	10000F	FINANCE-BUDGET SUPPORT										
8.5	10000G	FINANCE-BUDGET GENL GOVT										
9.2	10000H	FINANCE-ACCOUNTING										
9.3	10000I	FINANCE-ACCOUNTING										
9.4	10000J	FINANCE-ACCOUNTING - SSP										
9.5	10000K	FINANCE-ACCOUNTING GENL GOVT										
10.2	10000L	FINANCE-OTHER										
10.3	10000M	FINANCE-OTHER FINANCIAL RPTG										
10.4	10000N	FINANCE-OTHER CENTRAL PAYROLL										
10.5	10000O	FINANCE-OTHER SINGLE AUDIT										
10.6	10000P	FINANCE-OTHER GENL GOVT										
11.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS										
11.3	24000A	EMPLOYEE REL-PRSNL ADMN										
11.4	24000B	EMPLOYEE REL-ALL OTHER										
12.2	45000	DEPARTMENT OF MEDIATION SERVICES										
12.3	45000	MEDIATIONS SVCS-STATE AGENCIES										
12.4	45001	MEDIATION SVCS-OTHER										
13.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR										
13.3	49001	LEGIS AUDITS-FINANCIAL AUDITS										
13.4	49002	LEGIS AUDITS-PROGRAM AUDITS										
13.5	49003	LEGIS AUDITS-SINGLE AUDITS										
13.6	49004	LEGIS AUDITS-GENERAL GOVT										
14.2	64000	TREASURER'S OFFICE										
14.3	64000A	TREASURER-TREASURY										
14.4	64000B	TREASURER-OTHER										
15.2	06000	OFFICE OF THE ATTORNEY GENERAL										
15.3	06000A	ATTY GENL-LEGAL SERVICES										
15.4	06000B	ATTY GENL-OTHER										
16.2	61000	STATE AUDITOR - SINGLE AUDIT										

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1994 (Actual)

		SWA Trans	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs	Avg. FTE	Net Costs
		24.3	25.2	25.3	25.4	25.5	26.2	26.3	27.2	27.3	28.2
		Finance	Finance	Finance	Finance	Finance	Department of	DOER	Department of	Mediation	Office of the
Sched.	Dept.	Accounting	Other	Financial	Central	Single	Employee	Personnel	Mediation	State	Legislative
No.	Div.	Services		Reporting	Payroll	Audit	Relations	Administration	Services	Agencies	Auditor
Name											
99YYY		Consumer Agencies									
02000		Administration									
02160		12		1	1			10			
02211		27		2	1			7			
02220		30		3	8			58			
02305		20		2	6			58			
02307		232		20	53			445		1	
02310		100		9				1			
02409		5		0				4			
02410		586		51	49			477		1	
02430		74		6	1						
02443		50		4	5			43			
02510		6		0	1			7			
02511		26		2							
02512		27		2	3			20			
02513		384		34	4			30			
02514		350		31	4			33			
02515		77		7	5			41			
02518		16		1	3			14			
02520		377		33	16			90			
99XXX		OTHER (inc Non-Allowable 10 Fund)									
02140		2		0				2			
02141		25		2		1		13			
02142		15		1		1		9			
02113											
02303		3		0							
02444		3		0		1		8			
02508											
02509		3		0							
02525		21		2	5			56			
01000		324		28	82			691		1	
04000		782		68	97			930		2	
07000		7,421		648	401		3	3,606		6	
08000		8		1	2			17			
09100											
09200		42		4	7			74			
09300		15		1	1			6			
09400		24		2	40			426		1	
11000											
11008		11		1				4			
11010		70		6	4			43			
11015		92		8	6			60			
11016		89		8	6			55			
11018		30		3	2			18			
11020		36		3	2			14			
11021		34		3	1			16			
11050		5		0				3			
11104		24		2	1			9			
11118		20		2	1			13			
11119		9		1				2			
11133		12		1				4			
11200											
11210		29		3	2			18			
11220		9		1				3			
11310											
11320		32		3	1			10			
11330		5		0							
11340		8		1				3			
11375		4		0				3			

Allocation of General Support Costs
Multiple Rate Method
Fiscal Year 1994 (Actual)

Sched. No.	Dept. Div.	Name	SWA Trans	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs	Avg. FTE	Net Costs
			24.3 Finance Accounting Services	25.2 Finance Other	25.3 Finance Financial Reporting	25.4 Finance Central Payroll	25.5 Finance Single Audit	26.2 Department of Employee Relations	26.3 DOER Personnel Administration	27.2 Department of Mediation Services	27.3 Mediation State Agencies	28.2 Office of the Legislative Auditor
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.	11		1	1			11			
99100		WORLD TRADE CTR.	22		2	1			10			
99150		REGIONAL TRANSIT BOARD										
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK	5		0				1			
99270		AMATEUR SPORTS	12		1	1			17			
99300		SENTENCING GUIDELINES	8		1	1			13			
99420		MN/WIS BNDRY AREA	1									
99430		UNIFORM LAWS CMSN										
99440		MENTAL HEALTH & RETARDATION OMBUDS	12		1	3			33			
99460		HAZARDOUS SUBSTANCES BOARD	4		0				2			
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL	19		2	2			20			
99550		Higher Education Board	13		1	1			12			
99620		HIGHER ED FAC AUTH							6			
99640		ETHICAL PRACTICES BOARD	15		1	1			13			
99690		HEARING EXAMINER	78		7	16			160			
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS	12		1	1			9			
99750		COUNCIL ON SPANISH MINNESOTANS	11		1	1			9			
99760		COUNCIL ON ASIAN MINNESOTANS	12		1	1			7			
99780		SOIL & WATER RES	88		8	9			100			
99800		FINANCE-DEBT SERVICE	48		4							
99901		VETS OF FOREIGN WARS										
99902		DISABLED AMERICAN VETS										
99906		FINANCE NON-OPERATING	305		27							
99908		COMMUNICATION IMPAIRED BD	17		1				6			
99909		TRANSPORTATION REGULATION BOARD	7		1	2			17			
99910		MINNESOTA TECHNOLOGY INC.	152		13							
99920		MN Business Finance	8		1				4			
99998		COMPUTER TEST/TRAINING	1									
99999		OTHER OTHER	10		1	3						
Statewide Totals			0	0	(1)	(7)	(7)	0	5	0	(9)	1

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 1994 (Actual)

Sched. No.	Dept Div	Name	Avg. OLA Hrs	Program Audit Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Final Allocation Totals
			28.3 OLA Financial Audits	28.4 OLA Program Audits	28.5 OLA Single Audits	29.2 State Treasurer's Office	29.3 Treasurer Treasury Allocable	30.2 Office of the Attorney General	30.3 OAG Legal Services	
99042		PUBLIC EMPLOYEE REL BD								0
99050		CAPITOL AREA ARCH.	176							11,907
99100		WORLD TRADE CTR.	509							19,963
99150		REGIONAL TRANSIT BOARD								278
99200		HUMANITIES COMMISSION								154
99245		VOYAGEURS PARK	20							1,659
99270		AMATEUR SPORTS	119							7,749
99300		SENTENCING GUIDELINES	66							5,918
99420		MN/WIS BNDRY AREA								155
99430		UNIFORM LAWS CMSN								113
99440		MENTAL HEALTH & RETARDATION OMBUDS	63							7,933
99460		HAZARDOUS SUBSTANCES BOARD	56							2,896
99500		HEALTH CARE COMMISSION								0
99510		DISABILITY COUNCIL	149							12,511
99550		Higher Education Board	115							8,529
99620		HIGHER ED FAC AUTH								815
99640		ETHICAL PRACTICES BOARD	146							10,306
99690		HEARING EXAMINER	104							34,812
99700		SCIENCE MUSEUM								137
99710		COUNCIL ON BLACK MINNESOTANS	139							9,109
99750		COUNCIL ON SPANISH MINNESOTANS	337							16,242
99760		COUNCIL ON ASIAN MINNESOTANS	147							7,752
99780		SOIL & WATER RES	211							90,450
99800		FINANCE-DEBT SERVICE								12,402
99901		VETS OF FOREIGN WARS	149							5,120
99902		DISABLED AMERICAN VETS								467
99906		FINANCE NON-OPERATING					2			40,816
99908		COMMUNICATION IMPAIRED BD	36							25,624
99909		TRANSPORTATION REGULATION BOARD	127							6,766
99910		MINNESOTA TECHNOLOGY INC.	416				1			41,223
99920		MN Business Finance								2,138
99998		COMPUTER TEST/TRAINING								634
99999		OTHER OTHER			7,778				15,402,877	12,096,198
Statewide Totals			1	(1)	0	0	(18)	0	15	37,937,766

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS

DEPARTMENT	BASIS OF ALLOCATION
1.2 Equipment Use Charge	Cost of equipment inventory at fiscal year end.
ADMINISTRATION - BUREAU OF ADMINISTRATIVE MANAGEMENT	
2.2 Bureau General Support	Net administrative expenditures by division
2.3 Commissioner's Office	Actual employee count F.Y. 1994
2.4 Employee Assistance	Actual employee count F.Y. 1994
2.5 Personnel Office	Actual employee count F.Y. 1994
2.6 Fiscal Services	Net administrative expenditures
2.6A Fiscal - General Fund	General fund accounting transactions - F.Y. 1994
2.6B Fiscal - Internal Service Fund	Non general fund accounting transactions - F.Y. 1994
ADMINISTRATION - BUREAU OF FACILITIES MANAGEMENT	
3.2 Bureau General Support	Net administrative expenditures by division
3.3 Resource Recovery	Gross Administrative expenditures
3.4 Leasing	Number of leases processed - F.Y. 1994
ADMINISTRATION - INTERTECHNOLOGIES GROUP	
4.2 Telecommunications	Telephone charges (obj.code 202) - F.Y. 1994
ADMINISTRATION - BUREAU OF OPERATIONS MANAGEMENT	
5.2 General Support	Net administrative expenditures by division
5.3 Materials Management	Encumbrance Transactions (A44's)
5.4 Central Mail	Postage revolving fund charges - F.Y. 1994
6.3 Planning and Info. Mgmt	F.Y. 1994 Computer services usage
FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION	
7.2 Department General Support	Net administrative expenditures by division
FINANCE - BUDGET OPERATIONS AND SUPPORT	
8.2 Budget General Support	Net administrative expenditures
8.3 Agency Controllers	Accounting transactions - F.Y. 1994
8.4 Budget Support	Number of allotment accounts in SWAS

DEPARTMENT	BASIS OF ALLOCATION
FINANCE - ACCOUNTING	
9.2 Accounting General Support	Net administrative expenditures by division
9.3 Accounting Services	Accounting transactions - F.Y. 1994
FINANCE - OTHER ALLOCABLE COSTS	
10.2 Finance-Other General Support	Net administrative expenditures by division
10.3 Financial Reporting	Accounting transactions - F.Y. 1994
10.4 Central Payroll	Payroll transactions - F.Y. 1994
10.5 Single Audit	Federal cash receipts - F.Y. 1994
EMPLOYEE RELATIONS	
11.2 General Support	Net cost by division
11.3 Personnel Administration	Average FTE's - F.Y. 1994
MEDIATION SERVICES	
12.2 General Support	Net administrative expenditures by division
12.3 State Agencies	Average FTE's - F.Y. 1994
LEGISLATIVE AUDITOR	
13.2 General Support	Net administrative expenditures by division
13.3 Financial Audits	Average hours of service over the past Four Years
13.4 Program Audits	Actual hours of service - F.Y. 1994
13.5 Single Audit	Actual hours of service - F.Y. 1994
TREASURER	
14.2 General Support	Net administrative expenditures by division
14.3 Treasury	SWAS trans. & subsystem warrants - F.Y. 1994
ATTORNEY GENERAL - GENERAL SUPPORT	
15.2 General Support	Net administrative expenditures by division
15.3 Legal Services	Actual hours of service - F.Y. 1994
STATE AUDITOR - SINGLE AUDIT	
16.2 Single Audit	Federal cash receipts - F.Y. 1994

F.Y. 1994 ACTUAL

SCHEDULE 1.0

**STATE OF MINNESOTA
EQUIPMENT USE CHARGE
NATURE AND EXTENT OF SERVICES**

An equipment use charge is allowable for plan purposes in lieu of depreciation. The state does not depreciate its equipment. However, the Inventory Management Division of the Department of Administration maintains extensive records of state-owned property indicating the costs of each piece of equipment currently in use by each department.

A use charge of 6.67% of the cost of equipment in use by each central service department has been allocated to each central service department based on the cost of its equipment in use on June 30, 1994. Equipment use charges are not included for units of Administration funded through revolving funds.

Ref.: OMB A-87, Attachment B, Part 15.

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 1994
 First Stepdown

Schedule No. 1.1

Equipment

		<u>Equipment Use Allowance</u>
Direct Costs:		
Salaries	0	
Services	0	
Supplies	0	
Equipment	0	
Grants/Other	0	
Total Direct Expenditures	0	0
Less: Ineligible Costs		
Equipment	0	0
Grants	0	0
Subtotal Ineligible Costs	0	0
Net Eligible Direct Costs	514,192	514,192
Add: Allocated Costs	0	
Sum of Allocated Costs	514,192	514,192
Distribution of Allocated Costs	0	0
Total Allocable Costs	514,192	514,192
Less: Disallowed Costs	0	
Net Allocable Costs	514,192	514,192

F.Y. 1994 ACTUAL

SCHEDULE 2.0

**STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUREAU OF ADMINISTRATIVE MANAGEMENT
NATURE AND EXTENT OF SERVICES**

The Department of Administration provides management, procurement, and related services to state agencies which are funded by the state General Fund. It also provides a number of services, (including printing, a central motor pool, plant maintenance, micrographics, central stores, and data processing) which are operated as internal service funds and are funded through direct billings to state agencies. The department also provides services to the public in connection with Cable TV, and 911 Emergency Communications, among others.

All general funded general support costs allocated to this cost center have been prorated to it's subcenters based on the actual F.Y. 1994 net cost of these subcenters.

The Administrative Management Bureau includes the Office of the Commissioner, the department's personnel office, the fiscal services division, and the employee assistance program. Costs of the personnel and commissioner's office have been allocated to units *within the department* based on actual full time equivalent employees in each cost center within the department in F.Y. 1994.

The Employee Assistance unit provides assistance to any state employee with medical, psychiatric or other personal problems. Costs have been allocated *to all agencies* based on each agency's actual full time equivalent positions for F.Y. 1994.

Costs associated with the General Fund portion of the fiscal services unit (Fiscal "A") have been allocated to units *within the department* based on the number of accounting transactions each cost center incurred in F.Y. 1994. The internal service fund portion (Fiscal "B") uses the same statistic, but is only allocated to the department's ISF's.

The split between these two portions is based on an analysis of actual hours spent by the units staff.

Ref.: OMB A-87, Attachment B, parts 1, 17, and 33.

Schedule No. 2.1

Administration

	2.2	2.3	2.4	2.5	2.6	2.7	
<u>Bureau of Admin. Mgmt.</u>	<u>Gen'l Support Allocation</u>	<u>Admin Mgmt Commissioner Office</u>	<u>Admin Mgmt Employee Assistance</u>	<u>Admin Mgmt Personnel Office</u>	<u>Admin Mgmt Fiscal Services</u>	<u>Admin Mgmt Non - Allocable</u>	
Direct Costs:							
Salaries	1,621,726		408,702	282,662	338,883	591,479	0
Services	277,352		50,203	103,992	63,264	59,581	312
Supplies	35,251		18,605	3,184	4,539	8,244	680
Equipment	9,153		4,418	0	0	4,735	0
Grants/Other	2,998,231		0	0	0	0	2,998,231
Total Direct Expenditures	4,941,713	0	481,927	389,837	406,686	664,040	2,999,223
Less: Ineligible Costs							
Equipment	9,153	0	4,418	0	0	4,735	0
Grants	2,998,231	0	0	0	0	0	2,998,231
Subtotal Ineligible Costs	3,007,384	0	4,418	0	0	4,735	2,998,231
Net Eligible Direct Costs	1,934,330	0	477,510	389,837	406,686	659,305	992
Add: Allocated Costs	0						
Equipment (6.67% of Asset Cost)	14,231	14,231					
Sum of Allocated Costs	14,231	14,231	0	0	0	0	0
Distribution of Allocated Costs	0	(14,231)	3,513	2,868	2,992	4,851	7
Total Allocable Costs	1,948,561	0	481,023	392,705	409,678	664,156	999
Less: Disallowed Costs	999						999
Net Allocable Costs	1,947,562	0	481,023	392,705	409,678	664,156	0

F.Y. 1994 ACTUAL

SCHEDULE 3.0

**STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUREAU OF FACILITIES MANAGEMENT
NATURE AND EXTENT OF SERVICES**

The Department of Administration is responsible for the management and maintenance of the Capitol Complex in St. Paul, and the Duluth Center in Duluth Minnesota. This activity also includes management of the state's building code, state building design and construction activities, federally funded energy conservation services, leasing of state-owned property and the leasing of property for use by the state. Certain of these costs are allowable for plan purposes and have been divided into functional units and allocated as follows:

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

- Leasing - the Real Estate Division is responsible for leasing state property to other state agencies or private individuals, and for acquiring property (by lease) for state agencies. Costs are allowable for plan purposes and have been allocated based on the number of leases processed in F.Y. 1994.

The legislature appropriated money in lieu of paying rent for space occupied by the legislature and certain veterans' organizations.

Other costs, such as energy conservation and architectural design services which are included in this unit are considered general government and have not been allocated.

Ref.: OMB A-87, Attachment B, parts 28, 33, and 38.

Schedule No. 3.1

Administration

	Bureau of Facilities Mgmt	3.2 General Support Allocation	3.3 Plant Mgmt Resource Recovery	3.4 Facilities Management Leasing	3.5 Property Management Non- Allocable
Direct Costs:					
Salaries	486,999		251,809	235,190	0
Services	550,598		350,060	50,538	150,000
Supplies	67,813		63,885	3,928	0
Equipment	10,962		8,247	2,715	0
Grants/Other	0		0	0	0
Total Direct Expenditures	1,116,371	0	674,000	292,371	150,000
Less: Ineligible Costs					
Equipment	10,962	0	8,247	2,715	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	10,962	0	8,247	2,715	0
Net Eligible Direct Costs	1,105,409	0	665,753	289,656	150,000
Add: Allocated Costs					
Equipment (6.67% of Asset Cost)	4,453	4,453			
Admin - Commissioner's Office	7,224	7,224			
Admin - Employee Assistance Program	124	124			
Admin - Personnel Services	6,152	6,152			
Admin - Fiscal A (Gen'l Fund Admin)	12,394	12,394			
Sum of Allocated Costs	1,135,756	30,347	665,753	289,656	150,000
Distribution of Allocated Costs	0	(30,347)	18,277	7,952	4,118
Total Allocable Costs	1,135,756	0	684,030	297,608	154,118
Less: Disallowed Costs	154,118				154,118
Net Allocable Costs	981,638	0	684,030	297,608	0

F.Y. 1994 ACTUAL

SCHEDULE 4.0

**STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
INTERTECHNOLOGIES GROUP
NATURE AND EXTENT OF SERVICES**

Information Services includes several divisions which provide services to state departments. Several of these services are allowable for plan purposes and have been functionalized and allocated as follows:

- Telecommunications - this division is responsible for providing telephone and communications services to all state agencies. The actual costs of departmental telephone service and long distance calls are directly charged to departments through a revolving fund. Costs of telephone operators, installation and repair, and central statewide switchboard and lines are charged to the General Fund and have been allocated based on total direct telephone billings in F.Y. 1994.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

Ref.: OMB A-87, Attachment B, part 10.

Schedule No. 4.1

Administration

	<u>Intertech Telecom- munications</u>	4.2 <u>General Support Allocation</u>	<u>Amount Allocated Out</u>
Direct Costs:			
Salaries	860,746	860,746	
Services	141,381	141,381	
Supplies	20,989	20,989	
Equipment	11,060	11,060	
Grants/Other	0	0	
Total Direct Expenditures	1,034,177	1,034,177	0
Less: Ineligible Costs			
Equipment	11,060	11,060	0
Grants	0	0	0
Subtotal Ineligible Costs	11,060	11,060	0
Net Eligible Direct Costs	1,023,116	1,023,116	0
Add: Allocated Costs	0		
Equipment (6.67% of Asset Cost)	5,268	5,268	
Admin - Commissioner's Office	7,063	7,063	
Admin - Employee Assistance Program	122	122	
Admin - Personnel Services	6,015	6,015	
Admin - Fiscal A (Gen'l Fund Admin)	25,886	25,886	
Admin- Plant Mgmt - Res. Recovery	234	234	
Sum of Allocated Costs	1,067,704	1,067,704	0
Distribution of Allocated Costs	(0)	(1,067,704)	1,067,704
Total Allocable Costs	1,067,704	0	1,067,704
Less: Disallowed Costs	0		
Net Allocable Costs	1,067,704	0	1,067,704

**STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUREAU OF OPERATIONS MANAGEMENT
NATURE AND EXTENT OF SERVICES**

The department provides services to state agencies which are allowable for plan purposes. These functions are identified and allocated as follows:

- **Materials Management** - combines two previously segregated activities for the first time. The Procurement and Inventory Management activities were combined for pragmatic reasons. Over time, the functions of both units have been combined, and are now carried out by the same staff, leaving no useful way to distinguish their activities. Other activities relating to the purchase, handling, and management of state owned materials (primarily resource recovery efforts and miscellaneous purchasing related activities) are also included in this activity.

Costs of Materials Management have been allocated based on the number of encumbrance transactions (A44) processed in F.Y. 1994.

- **Central Mail** - provides interdepartmental mail delivery and processing of outside mail received or mailed by state agencies. Costs of postage are directly charged through a revolving fund. Costs of postal clerks have been allocated based on F.Y. 1994 postage charges.
- **Planning and Information Management** - plans, promotes, and controls coordination of state information architectures, standards and guidelines, information needs, analysis techniques, and contracts. It's also responsible for training state agency personnel on issues relating to these areas. It ensures that state information management systems are developed in a consistent manner, and that compatible technology is used for new or expanding systems. Allocation of costs is based on Computer Services usage for F.Y. 1994.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities. The cost of other general fund activities have been disallowed as general government.

Ref.: OMB A-87, Attachment B, parts 10, 16, 29, and 33.

Schedule No. 5.1

Administration

	Bureau of Operations Mgmt	5.2 General Support Allocation	5.3 Operations Materials Management	5.4 Operations Central Mail	6.3 Planning and Information Mgmt
Direct Costs:					
Salaries	3,006,861		1,935,491	302,206	769,164
Services	946,055		543,180	165,715	237,160
Supplies	71,246		44,781	3,213	23,251
Equipment	79,170		51,550	0	27,620
Grants/Other	0		0	0	0
Total Direct Expenditures	4,103,331	0	2,575,002	471,135	1,057,195
Less: Ineligible Costs					
Equipment	79,170	0	51,550	0	27,620
Grants	0	0	0	0	0
Subtotal Ineligible Costs	79,170	0	51,550	0	27,620
Net Eligible Direct Costs	4,024,161	0	2,523,452	471,135	1,029,574
Add: Allocated Costs	0				
Equipment (6.67% of Asset Cost)	33,737	33,737			
Admin - Commissioner's Office	42,583	42,583			
Admin - Employee Assistance Program	733	733			
Admin - Personnel Services	36,267	36,267			
Admin - Fiscal A (Gen'l Fund Admin)	109,350	109,350			
Admin- Plant Mgmt - Res. Recovery	972	972			
Admin - Real Estate Mgmt - Leasing	1,938	1,938			
Admin - Telecommunications	1,707	1,707			
Sum of Allocated Costs	4,251,448	227,287	2,523,452	471,135	1,029,574
Distribution of Allocated Costs	0	(227,287)	142,526	26,610	58,151
Total Allocable Costs	4,251,448	0	2,665,978	497,745	1,087,725
Less: Disallowed Costs	0				
Net Allocable Costs	4,251,448	0	2,665,978	497,745	1,087,725

F.Y. 1994 ACTUAL

SCHEDULE 7.0

**STATE OF MINNESOTA
DEPARTMENT OF FINANCE
FISCAL MANAGEMENT AND ADMINISTRATION
NATURE AND EXTENT OF SERVICES**

This function includes the costs of the Office of the Commissioner of Finance (which includes personnel and accounting services.) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for F.Y. 1994.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

OMB A-87 Attachment B, parts 1, 9, and 11.

Schedule No. 7.1

Finance

	<u>Department of Finance</u>	<u>7.2 General Support Allocation</u>	<u>8.2 Finance Budget Division</u>	<u>9.2 Finance Accounting Division</u>	<u>10.2 Finance Other Allocable</u>
Direct Costs:					
Salaries	604,638	604,638			
Services	558,238	558,238			
Supplies	102,169	102,169			
Equipment	1,920	1,920			
Grants/Other	0	0			
Total Direct Expenditures	1,266,965	1,266,965	0	0	0
Less: Ineligible Costs					
Equipment	1,920	1,920	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	1,920	1,920	0	0	0
Net Eligible Direct Costs	1,265,045	1,265,045	0	0	0
Add: Allocated Costs					
Equipment (6.67% of Asset Cost)	0	99,286			
Admin - Employee Assistance Program	99,286	1,451			
Admin - Plant Mgmt - Res. Recovery	1,451	3,919			
Admin - Real Estate Mgmt - Leasing	3,919	775			
Admin - Telecommunications	775	5,795			
Admin - Materials Management	5,795	10,447			
Admin - Central Mail	10,447	10,520			
Admin - Planning and Info Mgmt.	10,520	20,945			
	20,945				
Sum of Allocated Costs	1,418,183	1,418,183	0	0	0
Distribution of Allocated Costs	0	(1,418,183)	154,013	1,152,910	111,260
Total Allocable Costs	1,418,183	0	154,013	1,152,910	111,260
Less: Disallowed Costs	0				
Net Allocable Costs	1,418,183	0	154,013	1,152,910	111,260

F.Y. 1994 ACTUAL

SCHEDULE 8.0

**STATE OF MINNESOTA
DEPARTMENT OF FINANCE
BUDGET OPERATIONS AND SUPPORT
NATURE AND EXTENT OF SERVICES**

The Finance Department is responsible for preparation of the budget recommendations and control of the state's revenues and expenditures. A Finance Department representative serves as the executive budget officer of each state agency, and has responsibility for the review of all expenditures, as well as personnel costs, budget transfers, allotment changes, and other related documents, to insure that the laws and regulations of all state and federal funding sources are adhered to. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in F.Y. 1994. Executive budget officers' salaries are allocated to state agencies based on accounting transactions.

A portion of the Executive Budget Officers duties includes policy analysis which is considered general government and disallowed for plan purposes. The unit also performs certain functions relating to support of the state legislative process which have been disallowed as general government.

The Budget Support Unit prepares the budget document, reviews budget and grant funding changes, and other related services to insure that state and federal laws and regulations concerning revenues, expenditures, and authorized positions are followed. This unit is also responsible for the preparation of the statewide cost allocation plan. These functions are allowable for plan purposes and have been allocated based on the number of allotment accounts (AID's) in the state accounting system as of September, 1994.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

Ref.: OMB A-87, Attachment B, parts 1, 6, 9, and 11,

Schedule No. 8.1

Finance

	<u>Finance Budget Division</u>	<u>8.2 General Support Allocation</u>	<u>8.3 Finance Agency Controllers</u>	<u>8.4 Finance Budget Support</u>	<u>8.5 Finance Budget Sup. Gen'l Gov't</u>
Direct Costs:					
Salaries	1,628,399		916,442	558,080	153,878
Services	70,339		18,088	44,470	7,781
Supplies	25,473		1,552	20,839	3,082
Equipment	10,184		0	8,919	1,265
Grants/Other	0		0	0	0
Total Direct Expenditures	1,734,395	0	936,082	632,307	166,006
Less: Ineligible Costs					
Equipment	10,184	0	0	8,919	1,265
Grants	0	0	0	0	0
Subtotal Ineligible Costs	10,184	0	0	8,919	1,265
Net Eligible Direct Costs	1,724,211	0	936,082	623,389	164,741
Add: Allocated Costs	0				
Department Of Finance	154,013	154,013			
	0				
Sum of Allocated Costs	1,878,224	154,013	936,082	623,389	164,741
Distribution of Allocated Costs	(1)	(154,013)	83,614	55,683	14,715
Total Allocable Costs	1,878,223	0	1,019,696	679,072	179,456
Less: Disallowed Costs	179,456				179,456
Net Allocable Costs	1,698,767	0	1,019,696	679,072	0

F.Y. 1994 ACTUAL

SCHEDULE 9.0

**STATE OF MINNESOTA
DEPARTMENT OF FINANCE
ACCOUNTING DEPARTMENT
NATURE AND EXTENT OF SERVICES**

The Accounting Division of the Finance Department pre-audits claims for payment, encumbers expenditures prior to payment, manages the statewide accounting system, and other related activities. Most of the costs are allowable for plan purposes (costs of tax refunds, support to the Legislature, and debt accounting are disallowed as general government).

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

The costs of the remaining functions have been allocated based on the number of accounting transactions processed for each department in F.Y. 1994.

Ref.: OMB A-87, Attachment B, parts 1, and 5.

Schedule No. 9.1

Finance

	<u>Finance Accounting Division</u>	<u>9.2 General Support Allocation</u>	<u>9.3 Finance Accounting Services</u>	<u>9.4 Finance Accounting SSP Costs</u>	<u>9.5 Finance Accounting Gen'l Gov't</u>
Direct Costs:					
Salaries	4,028,318		2,027,078	1,858,834	142,406
Services	8,661,485		867,622	7,793,863	0
Supplies	219,004		42,876	176,127	0
Equipment	205,755		19,989	185,766	0
Grants/Other	0		0	0	0
Total Direct Expenditures	13,114,562	0	2,957,565	10,014,591	142,406
Less: Ineligible Costs					
Equipment	205,755	0	19,989	185,766	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	205,755	0	19,989	185,766	0
Net Eligible Direct Costs	12,908,807	0	2,937,576	9,828,825	142,406
Add: Allocated Costs	0				
Department Of Finance	1,152,910	1,152,910			
	0				
Sum of Allocated Costs	14,061,717	1,152,910	2,937,576	9,828,825	142,406
Distribution of Allocated Costs	0	(1,152,910)	262,360	877,831	12,719
Total Allocable Costs	14,061,717	0	3,199,936	10,706,656	155,125
Less: Disallowed Costs	10,861,781			10,706,656	155,125
Net Allocable Costs	3,199,936	0	3,199,936	0	0

F.Y. 1994 ACTUAL

SCHEDULE 10.0

**STATE OF MINNESOTA
DEPARTMENT OF FINANCE
OTHER ALLOCABLE SERVICES
NATURE AND EXTENT OF SERVICES**

The Finance Department performs certain other services for state agencies including financial reporting, operation and maintenance of the statewide payroll system, debt management, and economic analysis. Financial reporting includes the costs of reviewing and reporting on expenditures and revenues to both the state, and federal funding agencies. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in F.Y. 1994.

The Department of Finance is also the lead state agency for federal single audit purposes. These costs are budgeted in the Financial Reporting Section but have been segregated for allocation purposes. Costs are allowable for plan purposes and have been allocated based on federal cash receipts during F.Y. 1994.

The cost of central payroll is allowable and has been allocated based on total F.Y. 1994 payroll transactions processed.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

Costs of debt management and economic analysis are considered general government and have not been allocated.

Ref.: OMB A-87, Attachment B, parts 1, 5, 10, 11, Circular A-102, Attachment P.

Schedule No. 10.1

Finance

	Finance Other Allocable	10.2 General Support Allocation	10.3 Finance Financial Reporting	10.4 Finance Central Payroll	10.5 Finance Single Audit	10.6 Finance Other Gen'l Gov't
Direct Costs:						
Salaries	911,126		247,042	344,248	14,323	305,514
Services	328,674		8,721	224,174	506	95,273
Supplies	5,787		572	3,196	33	1,986
Equipment	0		0	0	0	0
Grants/Other	1,422,000		0	0	0	1,422,000
Total Direct Expenditures	2,667,587	0	256,336	571,617	14,861	1,824,773
Less: Ineligible Costs						
Equipment	0	0	0	0	0	0
Grants	1,422,000	0	0	0	0	1,422,000
Subtotal Ineligible Costs	1,422,000	0	0	0	0	1,422,000
Net Eligible Direct Costs	1,245,587	0	256,336	571,617	14,861	402,773
Add: Allocated Costs	0					
Department Of Finance	111,260	111,260				
	0					
Sum of Allocated Costs	1,356,847	111,260	256,336	571,617	14,861	402,773
Distribution of Allocated Costs	0	(111,260)	22,897	51,059	1,327	35,977
Total Allocable Costs	1,356,847	0	279,233	622,676	16,188	438,750
Less: Disallowed Costs	438,750					438,750
Net Allocable Costs	918,097	0	279,233	622,676	16,188	0

F.Y. 1994 ACTUAL

SCHEDULE 11.0

**STATE OF MINNESOTA
DEPARTMENT OF EMPLOYEE RELATIONS
NATURE AND EXTENT OF SERVICES**

The Department of Employee Relations administers the civil service system, the worker's compensation insurance program, and the state employee insurance program. It's also responsible for general personnel administration, labor negotiations, and also provides work related training to state employees.

Costs of administration of the civil service system, personnel administration and labor negotiations are allowable for plan purposes and have been allocated based on actual positions for F.Y. 1994.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

Because training costs, and the costs of administering the employee's insurance, and workers compensation programs are billed directly to agencies, these costs have been excluded from the allocable cost pool prior to the allocation..

Ref.: OMB A-87, Attachment B, parts 2, 6, 10, 11, 17, 33, and 40.

Employee Relations

	Department of Employee Relations	11.2 General Support Allocation	11.3 DOER Personnel Administration	11.4 DOER General Government
Direct Costs:				
Salaries	4,243,469	412,413	3,831,056	0
Services	2,583,772	7,376	1,160,395	1,416,000
Supplies	250,438	1,668	248,770	0
Equipment	152,335	0	152,335	0
Grants/Other	215,000	0	200,000	15,000
Total Direct Expenditures	7,445,014	421,457	5,592,557	1,431,000
Less: Ineligible Costs				
Equipment	152,335	0	152,335	0
Grants	215,000	0	200,000	15,000
Subtotal Ineligible Costs	367,335	0	352,335	15,000
Net Eligible Direct Costs	7,077,679	421,457	5,240,222	1,416,000
Add: Allocated Costs	0			
Equipment (6.67% of Asset Cost)	179,292	179,292		
Admin - Employee Assistance Program	1,753	1,753		
Admin- Plant Mgmt - Res. Recovery	54,524	54,524		
Admin - Real Estate Mgmt - Leasing	388	388		
Admin - Telecommunications	3,976	3,976		
Admin - Materials Management	10,112	10,112		
Admin - Central Mail	11,324	11,324		
Admin - Planning and Info Mgmt.	19,398	19,398		
Finance - Agency Controllers	18,968	18,968		
Finance - Budget Support	4,219	4,219		
Finance - Accounting Services	59,525	59,525		
Finance - Financial Reporting	5,194	5,194		
Finance - Central Payroll	2,516	2,516		
Sum of Allocated Costs	7,448,868	792,646	5,240,222	1,416,000
Distribution of Allocated Costs	(0)	(792,646)	624,024	168,622
Total Allocable Costs	7,448,868	0	5,864,246	1,584,622
Less: Disallowed Costs	1,584,622			1,584,622
Net Allocable Costs	5,864,246	0	5,864,246	0

F.Y. 1994 ACTUAL

SCHEDULE 12.0

**STATE OF MINNESOTA
DEPARTMENT OF MEDIATION SERVICES
NATURE AND EXTENT OF SERVICES**

The state Mediation Services Bureau conducts hearings for public and private sector collective bargaining groups, and provides arbitration and mediation services at the request of parties to collective bargaining agreements. All costs of this activity are charged to the state's General Fund and state agencies are not directly charged.

The costs of services provided to state agencies were identified by determining the percentage of all meetings that were conducted exclusively for the arbitration and mediation of state labor agreements. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units for F.Y. 1994.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

Costs of services to other public and private sector employees are considered general government and have not been allocated.

Ref.: OMB A-87, Attachment B, part 11.

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 1994
 First Stepdown

Schedule No. 12.1

Mediation Services

	Department of Mediation Services	12.2 General Support Allocation	12.3 Mediation State Agencies	12.4 Mediation General Government
Direct Costs:				
Salaries	1,118,444		38,921	1,079,523
Services	264,193		8,911	255,282
Supplies	16,047		579	15,468
Equipment	685		25	660
Grants/Other	222,000		0	222,000
Total Direct Expenditures	1,621,369	0	48,436	1,572,933
Less: Ineligible Costs				
Equipment	685	0	25	660
Grants	222,000	0	0	222,000
Subtotal Ineligible Costs	222,685	0	25	222,660
Net Eligible Direct Costs	1,398,684	0	48,411	1,350,273
Add: Allocated Costs	0			
Equipment (6.67% of Asset Cost)	11,261	11,261		
Admin - Employee Assistance Program	216	216		
Admin- Plant Mgmt - Res. Recovery	356	356		
Admin - Real Estate Mgmt - Leasing	388	388		
Admin - Telecommunications	715	715		
Admin - Materials Management	1,875	1,875		
Admin - Central Mail	376	376		
Admin - Planning and Info Mgmt.	123	123		
Finance - Agency Controllers	473	473		
Finance - Budget Support	620	620		
Finance - Accounting Services	1,485	1,485		
Finance - Financial Reporting	130	130		
Finance - Central Payroll	247	247		
DOER - Personnel Administration	3,223	3,223		
Sum of Allocated Costs	1,420,172	21,488	48,411	1,350,273
Distribution of Allocated Costs	0	(21,488)	744	20,744
Total Allocable Costs	1,420,172	0	49,155	1,371,017
Less: Disallowed Costs	1,371,017			1,371,017
Net Allocable Costs	49,155	0	49,155	0

F.Y. 1994 ACTUAL

SCHEDULE 13.0

**STATE OF MINNESOTA
OFFICE OF THE LEGISLATIVE AUDITOR
NATURE AND EXTENT OF SERVICES**

The Legislative Auditor is responsible for annual audits of all state revenues and expenditures. Audits are conducted to insure conformance with generally accepted accounting principles, federal audit requirements, and state law. This office also conducts certain special audits to assist in improving the efficiency and dependability of department and agency accounting practices. Costs are allowable for plan purposes and have been allocated based on the average hours of service provided over a four year period. The resulting number of hours are used as the F.Y. 1994 allocation statistic.

This marks a change from prior years practice, and resulted from efforts to alleviate the wide fluctuations in the amounts allocated to small agencies and boards. These fluctuations were caused by OLA's 3 year audit cycle, and the impact of the annual carryforward adjustment. The state does not charge state agencies directly for audit services; so reductions have not been made for direct billings.

The Legislative Auditor is also responsible for coordinating audit services at the state agency level for federal single audit purposes. These costs are budgeted in the Finance Audits section but have been separated for allocation purposes. Costs are allowable for plan purposes and have been allocated based on actual hours of service for F.Y. 1994.

The department also has a Program Evaluation Unit which analyzes program delivery to improve efficiency, insure that federal and state requirements are followed, and determine cost effectiveness. Costs are allowable for some of these audits. The actual hours (not an average) spent on the allowable portions will be used as a basis for the actual F.Y. 1994 allocation.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

Ref.: OMB A-87, Attachment B, part 5, and Circular A-102, Attachment P.

Legislative Auditor

	Office of the Legislative Auditor	13.2 General Support Allocation	13.3 OLA Financial Audits	13.4 OLA Program Audits	13.5 OLA Single Audits	13.6 Audit Commission Expenses
Direct Costs:						
Salaries	3,204,786	494,394	1,661,361	582,481	458,263	8,288
Services	487,072	479,379	0	0	0	7,693
Supplies	46,944	46,933	0	0	0	11
Equipment	121,479	121,479	0	0	0	0
Grants/Other	0	0	0	0	0	0
Total Direct Expenditures	3,860,282	1,142,186	1,661,361	582,481	458,263	15,992
Less: Ineligible Costs						
Equipment	121,479	121,479	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	121,479	121,479	0	0	0	0
Net Eligible Direct Costs	3,738,803	1,020,706	1,661,361	582,481	458,263	15,992
Add: Allocated Costs	0					
Equipment (6.67% of Asset Cost)	41,171	41,171				
Admin - Employee Assistance Program	682	682				
Admin - Plant Mgmt - Res. Recovery	854	854				
Admin - Real Estate Mgmt - Leasing	388	388				
Admin - Telecommunications	916	916				
Admin - Materials Management	2,679	2,679				
Admin - Central Mail	175	175				
Admin - Planning and Info Mgmt.	1,358	1,358				
Finance - Agency Controllers	665	665				
Finance - Budget Support	434	434				
Finance - Accounting Services	2,087	2,087				
Finance - Financial Reporting	182	182				
Finance - Central Payroll	957	957				
DOER - Personnel Administration	10,186	10,186				
Mediation - State Agencies	85	85				
Sum of Allocated Costs	3,801,622	1,083,525	1,661,361	582,481	458,263	15,992
Distribution of Allocated Costs	(0)	(1,083,525)	662,274	232,197	182,679	6,375
Total Allocable Costs	3,801,621	0	2,323,635	814,678	640,942	22,367
Less: Disallowed Costs	22,367					22,367
Net Allocable Costs	3,779,254	0	2,323,635	814,678	640,942	0

F.Y. 1994 ACTUAL

SCHEDULE 14.0

**STATE OF MINNESOTA
OFFICE OF THE STATE TREASURER
NATURE AND EXTENT OF SERVICES**

The State Treasurer is responsible for cash management, bank account administration and reconciliation, check (warrant) signing and processing, and other related activities. Costs of these services are allowable for plan purposes and have been allocated based on the total number of sub-system warrants and accounting transactions issued for each department.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1994 net cost of these activities.

Services relating to accounting for state debt and investment records, etc., are considered general government and have not been allocated.

Ref.: OMB A-87, Attachment B, part 16.

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 1994
 First Stepdown

Schedule No. 14.1

Treasurer

	State Treasurer's Office	14.2 General Support Allocation	14.3 Treasurer Treasury Allocable	14.4 Treasurer General Government
Direct Costs:				
Salaries	588,070		111,263	476,807
Services	1,424,429		23,542	1,400,887
Supplies	35,000		6,622	28,378
Equipment	7,605		1,439	6,166
Grants/Other	48,591		0	48,591
Total Direct Expenditures	2,103,695	0	142,866	1,960,829
Less: Ineligible Costs				
Equipment	7,605	0	1,439	6,166
Grants	48,591	0	0	48,591
Subtotal Ineligible Costs	56,196	0	1,439	54,757
Net Eligible Direct Costs	2,047,499	0	141,427	1,906,072
Add: Allocated Costs	0			
Equipment (6.67% of Asset Cost)	25,102	25,102		
Admin - Employee Assistance Program	129	129		
Admin- Plant Mgmt - Res. Recovery	467	467		
Admin - Real Estate Mgmt - Leasing	388	388		
Admin - Telecommunications	632	632		
Admin - Materials Management	603	603		
Admin - Central Mail	111	111		
Admin - Planning and Info Mgmt.	106	106		
Finance - Agency Controllers	1,502	1,502		
Finance - Budget Support	682	682		
Finance - Accounting Services	4,714	4,714		
Finance - Financial Reporting	411	411		
Finance - Central Payroll	153	153		
DOER - Personnel Administration	1,931	1,931		
Mediation - State Agencies	16	16		
OLA - Financial Audits	29,192	29,192		
Sum of Allocated Costs	2,113,638	66,139	141,427	1,906,072
Distribution of Allocated Costs	0	(66,139)	4,568	61,571
Total Allocable Costs	2,113,638	0	145,995	1,967,643
Less: Disallowed Costs	1,967,643			1,967,643
Net Allocable Costs	145,995	0	145,995	0

F.Y. 1994 ACTUAL

SCHEDULE 15.0

**STATE OF MINNESOTA
OFFICE OF THE STATE ATTORNEY GENERAL
NATURE AND EXTENT OF SERVICES**

The Attorney General is the chief legal officer of the state and the attorney for all state officers, departments, boards and commissions. He interprets statutes, and prepares and reviews legal documents (contracts, leases, etc.). These costs are allowable for plan purposes and have been allocated based on actual hours of attorney and paralegal staff time provided to central service agencies in F.Y. 1994.

As always, the costs of services to the public and county governments are included in the allocation to "Other".

Ref.: OMB A-87, Attachment B., part 33.

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 1994
 First Stepdown

Schedule No. 15.1

Attorney General

	Office of the Attorney General	15.2 General Support Allocation	15.3 OAG Legal Services	15.4 OAG General Government
Direct Costs:				
Salaries	11,263,347		10,628,410	634,937
Services	2,879,975		2,501,187	378,788
Supplies	189,587		178,763	10,824
Equipment	18,005		18,005	0
Grants/Other	0		0	0
Total Direct Expenditures	14,350,914	0	13,326,365	1,024,549
Less: Ineligible Costs				
Equipment	18,005	0	18,005	0
Grants	0	0	0	0
Subtotal Ineligible Costs	18,005	0	18,005	0
Net Eligible Direct Costs	14,332,909	0	13,308,360	1,024,549
Add: Allocated Costs				
Allocable Costs	5,503,937	5,503,937		
Equipment (6.67% of Asset Cost)	100,393	100,393		
Admin - Employee Assistance Program	3,637	3,637		
Admin- Plant Mgmt - Res. Recovery	5,306	5,306		
Admin - Real Estate Mgmt - Leasing	6,588	6,588		
Admin - Telecommunications	11,043	11,043		
Admin - Materials Management	15,269	15,269		
Admin - Central Mail	4,679	4,679		
Admin - Planning and Info Mgmt.	681	681		
Finance - Agency Controllers	6,260	6,260		
Finance - Budget Support	5,894	5,894		
Finance - Accounting Services	19,646	19,646		
Finance - Financial Reporting	1,714	1,714		
Finance - Central Payroll	5,189	5,189		
Finance - Single Audit	4	4		
DOER - Personnel Administration	54,307	54,307		
Mediation - State Agencies	455	455		
OLA - Financial Audits	11,447	11,447		
Treasurer-Allocable Admin	483	483		
Sum of Allocated Costs	20,089,841	5,756,932	13,308,360	1,024,549
Distribution of Allocated Costs	0	(5,756,932)	5,345,413	411,519
Total Allocable Costs	20,089,841	0	18,653,773	1,436,068
Less: Disallowed Costs	1,436,068			1,436,068
Net Allocable Costs	18,653,773	0	18,653,773	0

F.Y. 1994 ACTUAL

SCHEDULE 16.0

**STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
SINGLE AUDIT
NATURE AND EXTENT OF SERVICES**

The single audit cost center is designed to meet the federal requirements of Attachment P, to OMB Circular A-102. The requirement is for organization wide, rather than grant by grant audits of federal funds.

The organization audits are to determine whether:

- financial operations are conducted properly;
- financial statements are presented fairly;
- the organization has complied with the federal laws and regulations affecting the expenditure of federal funds;
- internal procedures have been established to meet the objectives of federally assisted programs; and
- financial reports contain accurate and reliable information.

The State Auditor requires organization-wide audits of sub-recipients receiving federal funds from state agencies.

Costs are allocated based on federal cash receipts during F.Y. 1994.

Ref.: OMB A-87 Attachment B, part 5, and OMB A-102, Attachment P.

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 1994
 First Stepdown

Schedule No. 16.1

State Auditor

	State Auditor <u>Single Audts</u>	16.2 General Support <u>Allocation</u>
Direct Costs:		
Salaries	0	
Services	0	
Supplies	0	
Equipment	0	
Grants/Other	0	
Total Direct Expenditures	0	0
Less: Ineligible Costs		
Equipment	0	0
Grants	0	0
Subtotal Ineligible Costs	0	0
Net Eligible Direct Costs	0	0
Add: Allocated Costs		
Allocable Costs	76,997	76,997
OLA - Financial Audits	4,275	4,275
Total Allocable Costs	81,272	81,272
Less: Disallowed Costs	0	
Net Allocable Costs	81,272	81,272

F.Y. 1994 ACTUAL

SCHEDULE 17.0

**STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUREAU OF ADMINISTRATIVE MANAGEMENT
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocation received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Schedule No. 17.1

Administration

	Bureau of Admin. Mgmt.	17.2 General Support Allocation	17.3 Admin Mgmt Commissioner Office	17.4 Admin Mgmt Employee Assistance	17.5 Admin Mgmt Personnel Office	17.6 Admin Mgmt Fiscal Services	17.7 Admin Mgmt Non - Allocable
Direct Costs:							
Salaries	0						
Services	0						
Supplies	0						
Equipment	0						
Grants/Other	0						
Total Direct Expenditures	0	0	0	0	0	0	0
Less: Ineligible Costs							
Equipment	0	0	0	0	0	0	0
Grants	0	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	0	0
Add: Allocated Costs	0						
First Stepdown	0						
Admin - Commissioner's Office	20,784	20,784					
Admin - Employee Assistance Program	358	358					
Admin - Personnel Services	17,701	17,701					
Admin - Fiscal A (Gen'l Fund Admin)	151,241	151,241					
Admin - Plant Mgmt - Res. Recovery	441	441					
Admin - Real Estate Mgmt - Leasing	2,713	2,713					
Admin - Telecommunications	631	631					
Admin - Materials Management	2,143	2,143					
Admin - Central Mail	153	153					
Admin - Planning and Info Mgmt.	385	385					
Finance - Agency Controllers	1,294	1,294					
Finance - Budget Support	496	496					
Finance - Accounting Services	4,062	4,062					
Finance - Financial Reporting	354	354					
Finance - Central Payroll	558	558					
DOER - Personnel Administration	5,340	5,340					
Mediation - State Agencies	45	45					
OLA - Financial Audits	102,466	102,466					
Treasurer-Allocable Admin	100	100					
OAG - Legal Services	152,657	152,657					
Direct Billed Attorney General's Fees	(94,123)	(94,123)					
Sum of Allocated Costs	369,799	369,799	0	0	0	0	0
Distribution of Allocated Costs	1	(369,799)	91,289	74,528	77,749	126,044	190
Total Allocable Costs	369,800	0	91,289	74,528	77,749	126,044	190
Less: Disallowed Costs	190						190
Net Allocable Costs	369,610	0	91,289	74,528	77,749	126,044	0

F.Y. 1994 ACTUAL

SCHEDULE 18.0

**STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUREAU OF FACILITIES MANAGEMENT
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Schedule No. 18.1

Administration

	Bureau of Facilities Mgmt	18.2 General Support Allocation	18.3 Plant Mgmt Resource Recovery	18.4 Facilities Management Leasing	18.5 Property Management Non- Allocable
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs					
<u>First Stepdown</u>	0				
Admin- Plant Mgmt - Res. Recovery	252	252			
Admin - Real Estate Mgmt - Leasing	12,013	12,013			
Admin - Telecommunications	161	161			
Admin - Materials Management	134	134			
Admin - Central Mail	93	93			
Admin - Planning and Info Mgmt.	37	37			
Finance - Agency Controllers	106	106			
Finance - Budget Support	310	310			
Finance - Accounting Services	333	333			
Finance - Financial Reporting	29	29			
Finance - Central Payroll	128	128			
DOER - Personnel Administration	1,856	1,856			
Mediation - State Agencies	16	16			
Treasurer-Allocable Admin	8	8			
<u>Second Stepdown</u>	0				
Admin - Commissioner's Office	1,433	1,433			
Admin - Employee Assistance Program	24	24			
Admin - Personnel Services	1,220	1,220			
Admin - Fiscal A (Gen'l Fund Admin)	4,762	4,762			
Sum of Allocated Costs	22,915	22,915	0	0	0
Distribution of Allocated Costs	0	(22,915)	13,801	6,005	3,109
Total Allocable Costs	22,915	0	13,801	6,005	3,109
Less: Disallowed Costs	3,109				3,109
Net Allocable Costs	19,806	0	13,801	6,005	0

F.Y. 1994 ACTUAL

SCHEDULE 19.0

**STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
INTERTECHNOLOGY GROUP
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 1994
 Second Stepdown

Schedule No. 19.1

Administration

	<u>Intertech Telecom- munications</u>	<u>19.2 General Support Allocation</u>
Direct Costs:		
Salaries	0	
Services	0	
Supplies	0	
Equipment	0	
Grants/Other	0	
Total Direct Expenditures	0	0
Less: Ineligible Costs		
Equipment	0	0
Grants	0	0
Subtotal Ineligible Costs	0	0
Net Eligible Direct Costs	0	0
Add: Allocated Costs		
First Stepdown	0	
Admin - Telecommunications	1,654	1,654
Admin - Materials Management	1,942	1,942
Admin - Central Mail	235	235
Admin - Planning and Info Mgmt.	333	333
Finance - Agency Controllers	222	222
Finance - Budget Support	124	124
Finance - Accounting Services	695	695
Finance - Financial Reporting	61	61
Finance - Central Payroll	302	302
DOER - Personnel Administration	1,814	1,814
Mediation - State Agencies	15	15
Treasurer-Allocable Admin	17	17
Second Stepdown	0	
Admin - Commissioner's Office	1,401	1,401
Admin - Employee Assistance Program	23	23
Admin - Personnel Services	1,193	1,193
Admin - Fiscal A (Gen'l Fund Admin)	9,945	9,945
Admin- Plant Mgmt - Res. Recovery	5	5
Sum of Allocated Costs	19,981	19,981
Distribution of Allocated Costs	0	0
Total Allocable Costs	19,981	19,981
Less: Disallowed Costs	0	0
Net Allocable Costs	19,981	19,981

F.Y. 1994 ACTUAL

SCHEDULE 20.0

**STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUREAU OF OPERATIONS MANAGEMENT
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Schedule No. 20.1

Administration

	<u>Bureau of Operations Mgmt</u>	<u>20.2 General Support Allocation</u>	<u>20.3 Operations Materials Management</u>	<u>20.4 Operations Central Mail</u>	<u>21.3 Planning and Information Mgmt</u>
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Grants/Other	0				
Total Direct Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs					
<u>First Stepdown</u>	0				
Admin - Materials Management	4,621	4,621			
Admin - Central Mail	1,696	1,696			
Admin - Planning and Info Mgmt.	3,562	3,562			
Finance - Agency Controllers	936	936			
Finance - Budget Support	744	744			
Finance - Accounting Services	2,937	2,937			
Finance - Financial Reporting	256	256			
Finance - Central Payroll	1,169	1,169			
DOER - Personnel Administration	10,940	10,940			
Mediation - State Agencies	92	92			
Treasurer-Allocable Admin	72	72			
<u>Second Stepdown</u>	0				
Admin - Commissioner's Office	8,446	8,446			
Admin - Employee Assistance Program	139	139			
Admin - Personnel Services	7,194	7,194			
Admin - Fiscal A (Gen'l Fund Admin)	42,013	42,013			
Admin - Plant Mgmt - Res. Recovery	20	20			
Admin - Real Estate Mgmt - Leasing	41	41			
Admin - Telecommunications	32	32			
Sum of Allocated Costs	<u>84,910</u>	<u>84,910</u>	<u>0</u>	<u>0</u>	<u>0</u>
Distribution of Allocated Costs	0	0	53,245	9,941	21,724
Total Allocable Costs	<u>169,820</u>	<u>84,910</u>	<u>53,245</u>	<u>9,941</u>	<u>21,724</u>
Less: Disallowed Costs	0				
Net Allocable Costs	<u>169,820</u>	<u>84,910</u>	<u>53,245</u>	<u>9,941</u>	<u>21,724</u>

F.Y. 1994 ACTUAL

SCHEDULE 22.0

**STATE OF MINNESOTA
DEPARTMENT OF FINANCE
FISCAL MANAGEMENT AND ADMINISTRATION
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Schedule No. 22.1

Finance

Department of <u>Finance</u>	22.2 General Support <u>Allocation</u>	23.2 Finance Budget <u>Division</u>	24.2 Finance Accounting <u>Division</u>	25.2 Finance Other <u>Allocable</u>
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs				
First Stepdown	0			
Finance - Agency Controllers	9,859	9,859		
Finance - Budget Support	1,179	1,179		
Finance - Accounting Services	30,938	30,938		
Finance - Financial Reporting	2,700	2,700		
Finance - Central Payroll	1,995	1,995		
DOER - Personnel Administration	21,665	21,665		
Mediation - State Agencies	182	182		
OLA - Financial Audits	127,755	127,755		
OLA - Program Audits	25,122	25,122		
OLA - Single Audits	11,744	11,744		
Treasurer-Allocable Admin	761	761		
OAG - Legal Services	30,963	30,963		
Second Stepdown	0			
Admin - Employee Assistance Program	276	276		
Admin- Plant Mgmt - Res. Recovery	79	79		
Admin - Real Estate Mgmt - Leasing	16	16		
Admin - Telecommunications	109	109		
Admin - Materials Management	209	209		
Admin - Central Mail	211	211		
Admin - Planning and Info Mgmt.	420	420		
Direct Billed Attorney General's Fees	(15,980)	(15,980)		
Sum of Allocated Costs	250,203	250,203	0	0
Distribution of Allocated Costs	0	(250,203)	27,172	203,402
Total Allocable Costs	250,203	0	27,172	203,402
Less: Disallowed Costs	0			
Net Allocable Costs	250,203	0	27,172	19,629

F.Y. 1994 ACTUAL

SCHEDULE 23.0

**STATE OF MINNESOTA
DEPARTMENT OF FINANCE
BUDGET OPERATIONS AND SUPPORT
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Finance

<u>Finance Budget Division</u>	<u>23.2 General Support Allocation</u>	<u>23.3 Finance Agency Controllers</u>	<u>23.4 Finance Budget Support</u>	<u>23.5 Finance Budget Sup. Gen'l Gov't</u>
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs				
First Stepdown	0			
Second Stepdown	0			
Department Of Finance	27,172	27,172		
Sum of Allocated Costs	27,172	27,172	0	0
Distribution of Allocated Costs	0	(27,172)	14,752	9,824
Total Allocable Costs	27,172	0	14,752	9,824
Less: Disallowed Costs	2,596			2,596
Net Allocable Costs	24,576	0	14,752	9,824

F.Y. 1994 ACTUAL

SCHEDULE 24.0

**STATE OF MINNESOTA
DEPARTMENT OF FINANCE
ACCOUNTING
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Schedule No. 24.1

Finance

	<u>Finance Accounting Division</u>	<u>24.2 General Support Allocation</u>	<u>24.3 Finance Accounting Services</u>	<u>24.4 Finance Accounting SSP Costs</u>	<u>24.5 Finance Accounting Gen'l Gov't</u>
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs					
<u>First Stepdown</u>	0				
<u>Second Stepdown</u>	0				
Department Of Finance	203,402	203,402			
Sum of Allocated Costs	203,402	203,402	0	0	0
Distribution of Allocated Costs	0	(203,402)	46,287	154,871	2,244
Total Allocable Costs	203,402	0	46,287	154,871	2,244
Less: Disallowed Costs	157,115			154,871	2,244
Net Allocable Costs	46,287	0	46,287	0	0

F.Y. 1994 ACTUAL

SCHEDULE 25.0

**STATE OF MINNESOTA
DEPARTMENT OF FINANCE
OTHER ALLOCABLE COSTS
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Schedule No. 25.1

Finance

	Finance Other <u>Allocable</u>	25.2 General Support <u>Allocation</u>	25.3 Finance Financial <u>Reporting</u>	25.4 Finance Central <u>Payroll</u>	25.5 Finance Single <u>Audit</u>	25.6 Finance Other <u>Gen'l Gov't</u>
Direct Costs:						
Salaries	0					
Services	0					
Supplies	0					
Equipment	0					
Grants/Other	0					
Total Direct Expenditures	0	0	0	0	0	0
Less: Ineligible Costs						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	0
Add: Allocated Costs	0					
First Stepdown	0					
Second Stepdown	0					
Department Of Finance	19,629	19,629				
Sum of Allocated Costs	19,629	19,629	0	0	0	0
Distribution of Allocated Costs	0	(19,629)	4,040	9,008	234	6,347
Total Allocable Costs	19,629	0	4,040	9,008	234	6,347
Less: Disallowed Costs	6,347					6,347
Net Allocable Costs	13,282	0	4,040	9,008	234	0

F.Y. 1994 ACTUAL

SCHEDULE 26.0

**STATE OF MINNESOTA
DEPARTMENT OF EMPLOYEE RELATIONS
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Schedule No. 26.1

Employee Relations

	Department of Employee Relations	26.2 General Support Allocation	26.3 DOER Personnel Administration	26.4 DOER General Government
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs				
First Stepdown	0			
DOER - Personnel Administration	26,171	26,171		
Mediation - State Agencies	219	219		
OLA - Financial Audits	55,716	55,716		
OLA - Single Audits	5,060	5,060		
Treasurer-Allocable Admin	1,464	1,464		
OAG - Legal Services	19,800	19,800		
Second Stepdown	0			
Admin - Employee Assistance Program	333	333		
Admin- Plant Mgmt - Res. Recovery	1,101	1,101		
Admin - Real Estate Mgmt - Leasing	8	8		
Admin - Telecommunications	75	75		
Admin - Materials Management	203	203		
Admin - Central Mail	227	227		
Admin - Planning and Info Mgmt.	389	389		
Finance - Agency Controllers	278	278		
Finance - Budget Support	61	61		
Finance - Accounting Services	872	872		
Finance - Financial Reporting	76	76		
Finance - Central Payroll	37	37		
Direct Billed Attorney General's Fees	(10,925)	(10,925)		
Sum of Allocated Costs	101,165	101,165	0	0
Distribution of Allocated Costs	0	(101,165)	79,644	21,521
Total Allocable Costs	101,165	0	79,644	21,521
Less: Disallowed Costs	21,521			21,521
Net Allocable Costs	79,644	0	79,644	0

F.Y. 1994 ACTUAL

SCHEDULE 27.0

**STATE OF MINNESOTA
DEPARTMENT OF MEDIATION SERVICES
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Mediation Services

	<u>Department of Mediation Services</u>	<u>27.2 General Support Allocation</u>	<u>27.3 Mediation State Agencies</u>	<u>27.4 Mediation General Government</u>
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs	0			
<u>First Stepdown</u>	0			
Mediation - State Agencies	27	27		
OLA - Financial Audits	3,684	3,684		
Treasurer-Allocable Admin	37	37		
OAG - Legal Services	2,527	2,527		
State Auditor - Single Audits	2	2		
<u>Second Stepdown</u>	0			
Admin - Employee Assistance Program	41	41		
Admin- Plant Mgmt - Res. Recovery	7	7		
Admin - Real Estate Mgmt - Leasing	8	8		
Admin - Telecommunications	13	13		
Admin - Materials Management	38	38		
Admin - Central Mail	8	8		
Admin - Planning and Info Mgmt.	2	2		
Finance - Agency Controllers	7	7		
Finance - Budget Support	9	9		
Finance - Accounting Services	22	22		
Finance - Financial Reporting	2	2		
Finance - Central Payroll	4	4		
DOER - Personnel Administration	44	44		
Direct Billed Attorney General's Fees	(2,645)	(2,645)		
Sum of Allocated Costs	3,837	3,837	0	0
Distribution of Allocated Costs	0	(3,837)	133	3,704
Total Allocable Costs	3,837	0	133	3,704
Less: Disallowed Costs	3,704			3,704
Net Allocable Costs	133	0	133	0

F.Y. 1994 ACTUAL

SCHEDULE 28.0

**STATE OF MINNESOTA
OFFICE OF THE LEGISLATIVE AUDITOR
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

Legislative Auditor

	Office of the Legislative Auditor	28.2 General Support Allocation	28.3 OLA Financial Audits	28.4 OLA Program Audits	28.5 OLA Single Audits	28.6 Audit Commission Expenses
Direct Costs:						
Salaries	0					
Services	0					
Supplies	0					
Equipment	0					
Grants/Other	0					
Total Direct Expenditures	0	0	0	0	0	0
Less: Ineligible Costs						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	0
Add: Allocated Costs	0					
<u>First Stepdown</u>	0					
OLA - Financial Audits	101,941	101,941				
Treasurer-Allocable Admin	51	51				
OAG - Legal Services	2,021	2,021				
<u>Second Stepdown</u>	0					
Admin - Employee Assistance Program	130	130				
Admin- Plant Mgmt - Res. Recovery	17	17				
Admin - Real Estate Mgmt - Leasing	8	8				
Admin - Telecommunications	17	17				
Admin - Materials Management	54	54				
Admin - Central Mail	4	4				
Admin - Planning and Info Mgmt.	27	27				
Finance - Agency Controllers	10	10				
Finance - Budget Support	6	6				
Finance - Accounting Services	31	31				
Finance - Financial Reporting	3	3				
Finance - Central Payroll	14	14				
DOER - Personnel Administration	140	140				
Direct Billed Attorney General's Fees	(2,238)	(2,238)				
Sum of Allocated Costs	102,236	102,236	0	0	0	0
Distribution of Allocated Costs	1	(102,236)	62,489	21,909	17,237	602
Total Allocable Costs	102,237	0	62,489	21,909	17,237	602
Less: Disallowed Costs	602					602
Net Allocable Costs	101,635	0	62,489	21,909	17,237	0

F.Y. 1994 ACTUAL

SCHEDULE 29.0

**STATE OF MINNESOTA
OFFICE OF THE STATE TREASURER
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 1994
 Second Stepdown

Schedule No. 29.1

Treasurer

	<u>State Treasurer's Office</u>	<u>29.2 General Support Allocation</u>	<u>29.3 Treasurer Treasury Allocable</u>	<u>29.4 Treasurer General Government</u>
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs				
<u>First Stepdown</u>	0			
Treasurer-Allocable Admin	116	116		
OAG - Legal Services	9,280	9,280		
<u>Second Stepdown</u>	0			
Admin - Employee Assistance Program	25	25		
Admin- Plant Mgmt - Res. Recovery	9	9		
Admin - Real Estate Mgmt - Leasing	8	8		
Admin - Telecommunications	12	12		
Admin - Materials Management	12	12		
Admin - Central Mail	2	2		
Admin - Planning and Info Mgmt.	2	2		
Finance - Agency Controllers	22	22		
Finance - Budget Support	10	10		
Finance - Accounting Services	69	69		
Finance - Financial Reporting	6	6		
Finance - Central Payroll	2	2		
DOER - Personnel Administration	27	27		
Sum of Allocated Costs	9,602	9,602	0	0
Distribution of Allocated Costs	0	(9,602)	663	8,939
Total Allocable Costs	9,602	0	663	8,939
Less: Disallowed Costs	8,939			8,939
Net Allocable Costs	663	0	663	0

F.Y. 1994 ACTUAL

SCHEDULE 30.0

**STATE OF MINNESOTA
OFFICE OF THE STATE ATTORNEY GENERAL
GENERAL ADMINISTRATIVE SUPPORT
NATURE AND EXTENT OF SERVICES**

This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 1994
 Second Stepdown

Schedule No. 30.1

Attorney General

	Office of the Attorney General	30.2 General Support Allocation	30.3 OAG Legal Services	30.4 OAG General Government
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs	0			
<u>First Stepdown</u>	0			
OAG - Legal Services	16,586,450	16,586,450		
State Auditor - Single Audits	21	21		
<u>Second Stepdown</u>	0			
Admin - Employee Assistance Program	691	691		
Admin- Plant Mgmt - Res. Recovery	107	107		
Admin - Real Estate Mgmt - Leasing	140	140		
Admin - Telecommunications	207	207		
Admin - Materials Management	306	306		
Admin - Central Mail	94	94		
Admin - Planning and Info Mgmt.	14	14		
Finance - Agency Controllers	92	92		
Finance - Budget Support	86	86		
Finance - Accounting Services	288	288		
Finance - Financial Reporting	25	25		
Finance - Central Payroll	76	76		
DOER - Personnel Administration	746	746		
Mediation - State Agencies	1	1		
Treasurer-Allocable Admin	2	2		
Direct Billed Attorney General's Fees	(689)	(689)		
Sum of Allocated Costs	16,588,657	16,588,657	0	0
Distribution of Allocated Costs	0	(16,588,657)	15,402,862	1,185,795
Total Allocable Costs	16,588,657	0	15,402,862	1,185,795
Less: Disallowed Costs	1,185,795			1,185,795
Net Allocable Costs	15,402,862	0	15,402,862	0